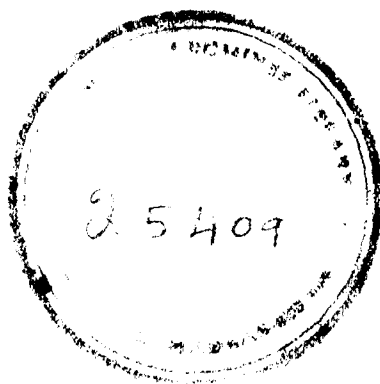


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REVENUE ADMINISTRATION REPORT, 1860-61.

Dated 18th June 1861, A. No. 3,183.

1. SEASON.—The season of 1860-61 was generally unfavorable for agriculture, and in many parts of the country disastrous. The south-west monsoon failed to a considerable extent, and though on the West Coast the fall of rain was not unseasonable, it was very deficient in quantity, more particularly towards the south. Malabar, and the ill effects, and Tinnevely suffered severely, while the Eastern Districts, which depend on sources of irrigation fed from the Western Ghauts, were all seriously affected.

The north-east monsoon also failed signally, and the circumstances of the year were altogether such as would have justified the gloomiest anticipations.

That the results as detailed below were more favorable than there was reason to expect, must be mainly attributed to the liberal policy of recent years, which has given heart to the energy to their exertions, and an elasticity and vitality to the resources of the country, even a series of bad seasons and restricted expenditure on public works have not repress.

2. PRICES.—Prices again rose under the influence of the unfavorable season, but did not generally reach the very high standard from which they had somewhat receded in the previous year. They continue to be highly remunerative to the producer, and greatly in excess of the commutation rates at which the Land Revenue was settled. This state of the market necessarily facilitated the realization of the public revenue. Wages have also risen, and as the stock of food in the country was not deficient, the circumstances of the year did not cause any such wide-spread distress in this Presidency as has elsewhere been felt.

3. PUBLIC HEALTH.—Disease, however, and principally cholera prevailed at times in many parts of the country to a lamentable extent.

4. REVENUE COLLECTIONS.—The following abstract comparative statement exhibits the revenues of the Presidency from all sources for the last five years.

Items.	1856-57.	1857-58.	1858-59.	1859-60.	1860-61.	Percent- age.
	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue.....	3,75,09,713	3,61,81,771	4,15,20,294	4,08,14,800	3,97,13,056	70.82
<i>Sundry sources.</i>						
Abkarry, or tax on spirituous liquors.	23,12,853	27,37,858	28,33,591	29,28,240	30,69,480	5.47
Salt... ..	54,04,795	56,92,310	60,24,313	64,53,763	70,57,174	12.59
Sea Customs... ..	13,09,646	12,80,291	13,91,409	23,55,639	27,00,862	4.82
Moturpha, or tax on professions, &c....	10,82,974	10,51,534	11,03,253	10,94,734	10,08,015	1.80
Stamp Revenue.....	7,07,716	7,50,737	8,07,179	8,58,008	13,87,738	2.47
Frontier Customs....	1,95,319	1,93,806	1,96,062	2,39,637	2,87,362	.51
Total Sundry sources	1,10,81,416	1,17,06,536	1,23,55,807	1,39,35,021	1,55,10,631	27.66
Extra Revenue...	2,09,805	2,45,410	2,20,150	2,87,993	8,52,324	1.52
Grand Total...	4,88,00,934	4,81,33,717	5,40,96,251	5,50,37,824	5,60,76,011	100
£...	4,880,093	4,813,371	5,409,625	5,503,781	5,607,601	...

Between 1856-57 and 1860-61 the revenue has steadily increased from £4,880,093 to £5,607,601, and the increase in the last year of the series over that which preceded it amounts to £103,820.

5. AREA OF LAND OCCUPIED FOR CULTIVATION.—It is a very gratifying evidence of the wisdom of the liberal reductions in the assessment on the land of this Presidency which have been in progress during the last few years, and are still being carried on, that notwith-

standing the discouraging character of the season there was a net increase of acres 343,612 in the area of land occupied for cultivation over that of the previous year, the total being acres 14,017,583 against acres 13,673,971.

As may easily be supposed under the circumstances of the year, the extension was mainly in dry cultivation, and owing partly to this fact, and partly to the large reductions in the assessment which affected the demand, the assessment on the area under occupation was less by Rupees 1,38,694 than in the preceding year; but it is satisfactory to note that the increased breadth of cultivation is found mainly in those Districts which have benefited more especially by the liberal policy of recent years.

Assessment on occupied area.	
1859-60 ..	Rs. 3,10,54,587
1860-61 ..	„ 3,09,15,893
Difference ..	1,38,694

6. The increase marginally shown is to a great extent the result of more careful scrutiny, but the bulk may safely be attributed to the reduction of the land assessment, and to the high prices of produce. In Bellary the assessment on the additional area of cultivation brought to account is Rupees 96,200, which the Collector states that Rupees 91,200 represent an actual increase in the breadth of cultivation after deducting the *cowle* remissions, and in connection with this fact it may here be mentioned that the amount of revenue realized in this District by distraint and sale, was Rupees 2, out of a Land Revenue of Rupees 19,30,456.

7. Of the increase in Tanjore about 17,000 acres are due to the incorporation of certain Mukhasa villages of the late Raj with those previously assessed to the public revenue, but the remainder is unquestionably the result of the growing prosperity of the cultivating classes and of the impetus given to agriculture by the recent measures of relief.

The revenue demand on the whole increased area in Tanjore amounted to Rupees 1,13,939. That in a season like the last there should have been some diminution in the cultivated area, which, under the influence of reductions in the assessment has so rapidly increased in South Arcot, affords no real ground for surprise or distrust, the cultivated area being still 376,518 acres or 65 per cent. in excess of that which was occupied in the year 1852-53 which preceded those reductions, nor is to be wondered at that the same effect was produced in other Districts, and more especially in Tinnevely, which suffered more than any other from the disastrous season.

8. REDUCED ASSESSMENT ON AREA OCCUPIED.—But the large decrease in the revenue demand which appears in the Districts noted in the margin, is due almost entirely to permanent reductions in the assessment which took effect during the year, and which will doubtless here, as elsewhere has invariably been the case, bear fruit in future in the extension of cultivation and of revenue, with increased prosperity among the general community.

In Tinnevely it resulted from the change in the Ulungu system, whereby, the revenue demand is based on the standard commutation rate, instead of on the varying market price of the day, as has hitherto been the case, and as was explained in last year's report.

In South Arcot the revenue demand was reduced to the extent of Rupees 77,042 by the permanent relief given to unirrigated lands, which amounts altogether to 33 per cent. of the former demand; while in the Kistna District, the decrease is mainly owing to the revision of the assessment on the sandy tracts near the coast in the old Guntoor District, whereby very great relief has been afforded to a struggling agricultural population.

Reduction in cultivated area.	
North Arcot. Acres	8,657
South Arcot.....	26,497
Tinnevely	40,687
Madura	8,044

South Arcot cultivated area.	
1852-53 .. Acres	581,409
1860-61	957,927

Increase.... 376,518

In the Godavery District there was a decrease of 15,837 acres in the area, coincidentally with an increase of Rupees 8,428 in the total assessment on it, which seems to show that under the comparative certainty of irrigation afforded by the great system of works in that District, labor and capital are being transferred from the poorer to the more remunerative, but more highly assessed soils, a result which is, on all accounts greatly to be desired. The more complete assessment of the water cess on existing cultivation has also no doubt had part in the apparent increase of the assessment.

The large increase of area and assessment shown comparatively in Cuddapah, is mainly due to an earlier settlement of the revenue demand for the year, and to more correct returns.

9. LAND REVENUE.—There was a net decrease of Rupees 11,01,744 or £110,174 in the revenue from land, in the year under review, resulting from a gross increase of Rupees 9,61,451 or £96,145 against a gross decrease of Rupees 20,63,195 or £206,319.

The increase was mainly in the Godavery District, in consequence of the adjustment of a long outstanding claim against the Nedadavole Zemindary, and from the realization of the additional quit-rent recently imposed on Inams by the Commissioner, two years' rent having in many instances been brought to account in the year 1860-61.

The decrease in the revenue necessarily resulted in part from the large remissions which were inevitable in so disastrous a season, but it was also largely due to the less amount of arrears outstanding at the beginning of the year, and consequently collected within it.

In Coimbatore, the receipts from Timber sales which are credited to Land Revenue, were much smaller than in the previous year, in which outstanding accounts of old date were adjusted to a large amount.

In Tinnevely, the difference is to a considerable extent due to the permanent remission under the revised Ulungu system already noticed.

10. ABKARRY REVENUE, OR TAX ON SPIRITUOUS LIQUORS.—Except in the Presidency Town and in a few Military stations, the revenue derived from the tax on the manufacture and sale of Spirituous liquors is farmed out periodically for terms of five years, and consequently varies but little, save on the occasion of the renewal of a lease.

There was a small increase in the year under review of Rupees 1,41,240 or £14,124. The leases of most of the Districts fall in at the close of the current Fasli year, and there is every reason to expect a large increase of revenue from this source on their renewal.

11. SALT REVENUE.—There was an increase in the revenue derived from the monopoly of the manufacture and primary sale of Salt, amounting to Rupees 5,98,411 or £59,841 over the previous year, resulting from increased sales at the advanced price, which operated only from 19th August of the year 1859-60 or for less than three-quarters of the year.

The price was again raised from Rupees 1-2-0 to Rupees 1-6-0 per Indian maund (or in English money from 328 to 401 of a penny per pound) in the concluding month of the year under review; but the interval has not been sufficient to judge of the probable financial result. There seems, however, as yet no reason to believe that the measure has tended to check consumption or sales.

From Madras there were conveyed by Rail into the interior 5,36,000 Indian maunds or 19,690 tons, against Indian maunds 382,000 or tons 14,033 in the previous year.

The season, which was so unfavorable for most other purposes, was generally admirably suited for this manufacture, and the opportunity was not lost of replenishing the stores. The quantity manufactured and stored, and that sold, are exhibited in the margin.

Salt manufactured and stored in 1860-61.	
I. Maunds in Tons.	113,31,427
Salt sold.	416,257
I. Maunds in Tons.	69,49,271
	255,279.

The Depôt at Manikdeokunta on an affluent of the Godavery, the establishment of which was mentioned in last year's report, has hardly answered the expectations that were formed regarding it, and now that the whole of the country on the left bank of the river has been transferred to the British Government, the question whether a more suitable locality cannot be selected for the experiment has arisen, and is under consideration.

12. Measures have been taken to utilize the spontaneous salt which is formed in many favorable localities, in large quantities, and which can be collected at a much smaller cost than that of the manufactured article, while the crystal is larger and harder and far better suited for carriage. The analyses that have been made, tend to show that the quality is very good; and where the article has been actually brought into consumption, it appears to be very generally approved. The measures which are now being taken in the matter will react favorably on the revenues, by limiting the untaxed consumption of this article, even should it not be altogether prevented. The records show that in the neighbourhood of the coast the home sales are too small to admit of any other explanation than that the local demand is largely supplied from other than the Government Stores.

There is every reason to be satisfied with the results of the increased attention which has lately been paid to this source of public revenue, the returns from which there is little doubt may be yet greatly augmented by judicious measures of reform and improvement, particularly in the repair of the lines of communication leading from the places of manufacture into the interior, and by the construction of canals for water carriage to ports or navigable rivers in all localities where the results are likely to be at all commensurate with the expense. With this view, there is now under consideration a scheme for placing Vedarniem in Tanjore, where an unlimited supply of excellent spontaneous salt can be obtained, in connection by water with the line of Rail now in course of construction from Negapatam on the coast to Trichinopoly and Salem.

13. SEA CUSTOMS REVENUE.—In Sea Customs there was an increase of Rupees 3,45,223 or £34,522 in 1860-61 over the preceding year; while at the same time the declared value of the Foreign import and export trade, exclusive of Bullion and Specie, rose from Rupees 6,86,89,833 or £68,68,983 to Rupees 7,62,54,150 or £76,25,415.

The annexed abstract statement exhibits the Foreign trade of the whole Presidency for the last eleven years, exclusive of the Coasting trade, which is free.

	Imports.			Exports.			Re-exports.	Gross duty.
	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.	Merchandise.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1850-51...	1,35,44,924	60,42,437	1,95,87,361	2,56,37,826	44,97,691	3,01,35,517	6,15,521	8,92,262
1851-52...	1,34,23,536	61,79,148	1,96,02,684	2,49,65,225	88,54,659	3,38,19,884	5,96,000	9,41,845
1852-53...	1,32,77,606	1,08,78,112	2,41,55,718	3,28,50,486	41,32,943	3,69,83,429	6,09,212	9,70,265
1853-54...	1,63,52,337	1,10,60,291	2,74,12,628	2,99,77,350	1,06,94,826	4,06,72,176	7,81,096	10,26,203
1854-55...	1,91,24,962	64,81,955	2,56,06,917	2,39,48,083	81,00,456	3,20,48,539	7,17,474	10,02,863
1855-56...	2,81,33,876	1,37,16,696	3,68,50,572	2,91,70,905	44,18,750	3,35,89,655	6,64,364	11,89,972
1856-57...	2,35,25,244	1,70,38,582	4,05,63,826	3,67,26,978	33,33,678	4,00,60,656	7,78,134	12,52,487
1857-58...	2,46,85,453	1,86,23,162	4,33,08,615	4,03,65,161	1,17,00,866	5,20,66,027	9,10,155	12,32,416
1858-59...	2,93,08,408	1,42,96,207	4,36,04,615	3,37,99,807	57,28,536	3,95,28,343	17,16,376	13,11,689
1859-60...	2,99,07,033	1,74,39,684	4,73,46,717	3,87,82,800	45,47,547	4,33,30,347	12,56,494	23,14,750
1860-61...	3,16,55,812	2,07,25,887	5,23,81,699	4,45,98,338	62,88,632	5,08,86,970	15,07,146	25,79,464

In this series of years the Import trade including Treasure has risen in value from Rupees 1,95,87,361 in 1850-51 to Rupees 5,23,81,699 in 1860-61; and in the same period

the Export trade has increased from Rupees 301,35,517 to Rupees 5,08,86,970 in value.

The imports of merchandize are in the proportion of Rupees 1.35 per head of the population ascertained on the last occasion of a census, and the exports similarly distributed are in the proportion of Rupees 1.92 per individual.

The increase in the revenue of the past year is no doubt in part due to the operation of Act X of 1860, which reduced the rates of import duty generally, and to the introduction of the revised Tariff which, on the whole, appears to give general satisfaction.

The recent reduction of the duty on Twist from 10 to 5 per cent. will doubtless have the effect of reviving a branch of trade which was showing symptoms of stagnation.

1859-60	Rs. 16,44,801
	£ 164,480
1860-61	Rs. 15,96,541
	£ 159,654
Indigo exported.	
In. Mds.	Duty.
1859-60...20,860	Rs. 80,000
1860-61...15,852	Rs. 47,638
Indigo exported to Calcutta.	
lbs.	Value.
1859-60...5,127	Rs. 7,674
1860-61...33,068	Rs. 70,387

14. SEA CUSTOMS REVENUE AT MADRAS.—At the port of Madras itself there was a falling off of revenue to the extent of nearly half a lac of Rupees, owing to the large increase in the export of Indigo to Calcutta, instead of as usual to Foreign markets.

15. SEA CUSTOMS REVENUE IN TANJORE.—In Tanjore there was an increase of nearly 2½ lacs in this branch of revenue from the operation of the new Tariff and the largely increased importation of Stores for the Great Southern of India Railway.

16. Annexed is an analysis of the Foreign import trade for the whole Presidency in the past year.

The value of "Piece goods," the largest item in the list, is in the proportion of Annas 4½ or in English money 6½ pence to each individual inhabitant of the country, calculating from the census taken in 1856-57.

Articles.	Value.	Articles.	Value.
	RS.		RS.
Millinery and wearing apparel...	8,24,720	Malt liquors...	4,81,372
Gold and silver lace and thread...	5,51,074	Metals	30,29,981
Books and stationery	4,66,168	Naval stores...	2,46,219
Twist and yarn... ..	38,84,154	Oilman's stores...	1,81,178
Piece goods, dyed... ..	10,29,214	Porcelain and Earthenware ...	1,53,019
Do. printed... ..	7,00,739	Pipe staves and Casks	1,41,640
Do. plain... ..	44,08,469	Provisions	1,59,100
Drugs	3,87,003	Railway stores	26,56,226
Dyes	1,36,653	Seeds	1,72,799
Betelnut, boiled	1,90,166	Silk, raw	1,03,279
do. raw	2,92,451	Silk piece goods	2,04,728
Glassware	1,36,552	Spices	2,76,028
Paddy... ..	5,49,346	Spirits	2,46,048
Rice	7,48,637	Tea	2,64,074
Wheat	2,59,689	Timber and planks	6,50,482
Grain of sorts	1,17,760	Wines	5,70,155
Gunnies and gunny bags	4,83,580	Woollens	3,68,340
Jewellery	3,75,186	Sundries	*61,50,587
Machinery	58,996		
		Total Rupees...	316,55,812

*Includes Government Stores..... 26,64,239
Do. do. Salt 4,30,197

17. **MOTURPHA.**—There was a decrease in the Moturpha revenue of Rupees 86,719 or £8,671, due to the introduction of the Income tax, which superseded it in many instances, and to the anticipated introduction of the License Bill, which would have done so still more, and which tended to delay collections.

18. **STAMP REVENUE.**—In Stamp Revenue there was an increase of Rupees 5,29,730 or £52,973, owing almost entirely to the operation of Act XXXVI of 1860, and to the anticipated introduction of Act XIV of 1859, regarding the limitation of suits, which would have involved the renewal of a vast number of Deeds and Bonds to ensure their admission into Court, and which had it not been again postponed, would have operated from 4th May 1862. It was only in April that the public seemed to awake to a knowledge of this fact, and the sudden and excessive demand for Stamps was in many instances more than the local stores were prepared to meet. The difficulty of meeting so urgent and general an indent on the General Stamp Office would have resulted in extreme public inconvenience, but for the temporary postponement of the Act. It may here be remarked that the demand for Stamps for Native Bills of Exchange has been so very low, as to warrant the suspicion that the requirements of the Law are in some manner evaded.

An important modification of system at the Head Quarters of the Department has been sanctioned by Government, and will shortly come into operation. Under this change, the value stamp will be impressed at the Mint, where the facilities for the rapid execution of large orders are great.

The paper before impressing, will be treated as Bullion, and after it is impressed, as Coin. The Offices of Sub-Treasurer and Superintendent of Stamps have been united, and the two branches at the Mint and Treasury will form a mutual and efficient check on one another, while the means of supplying the Districts will be greatly improved.

19. **FRONTIER CUSTOMS.**—There was an increase of nearly half a lac of Rupees in the revenue from Frontier duties, due to an improved condition of trade conjointly with the revision of the Tariff, and of the rates of duty. This source of revenue is confined to the Districts bordering on the French Settlements and on the Goa country.

20. **REVENUE FROM "SUNDRY SOURCES."**—The total net increase from these "Sundry sources" of revenue as they are styled in distinction from the Land Revenue, was Rupees 15,75,610 or £157,561 over the preceding year.

21. **EXTRA REVENUE.**—The "Extra Revenue," which as has been explained in previous reports is ordinarily a head of account to which interest, collections after the year's accounts are closed, and other similar items are credited, was unexpectedly swelled in the year under review by the receipts from the Pearl Fishery in Tinnevely, amounting to nearly Rupees 2,50,000 or £25,000.

From this cause and the accidental circumstances which ordinarily influence this head of account, the receipts under it were higher by Rupees 5,64,331 than in the preceding year.

22. **GENERAL RESULTS.**—The general financial result of the year 1860-61 was, as already shown in the abstract statement, a total revenue of Rupees 560,76,011 or £5,607,601, being Rupees 10,38,197 or £103,820 above 1859-60, which again was higher than any preceding year. The Land Revenue is in the proportion of Rupees 1.72 per individual of the population, and the total taxation in that of Rupees 2.42, but it is to be remembered that much of the burden is really borne by the foreign consumer.

The revenue was realised with ease, and recourse was had to the powers provided by Act XXXIX of 1858 in comparatively few cases. The amount realised by sale of property was under Rupees 25,000 or £2,500, and is altogether insignificant in comparison with the total revenue.

23. **INCOME TAX.**—In the foregoing results are not included those obtained from the Income tax.

The financial results of the tax in the Provinces are shown in the margin, so far as they can be ascertained at present, but assessments are still being made. The assessment and collections at the Presidency Town and by ex-officio Assessors are not included in the marginal figures. It should be borne in mind that the revenue collected in this Presidency under the head of Moturpha is really an addition to the Income* tax.

24. **LOCAL FUNDS.**—The Local Funds were of the highest value in this season of restricted expenditure on public works, and had it not been for them, serious injury must in many cases have resulted to works such as Trunk Roads, &c., of a character which cannot in ordinary seasons be fairly made a charge on the local resources of a District.

In North Arcot from the third Quarter of 1859 to the close of the year under report, 327 miles of road have been either newly opened out or very materially improved and extended at a cost of Rupees 93,671, and in several other Districts large expenditure has been made with most useful results.

The system is, however, by no means yet developed to its fullest extent in any District, and is in its infancy in some. The surplus fines levied for "Cattle trespass" beyond the amount necessary for maintaining Pounds and Establishments have lately been thrown into this Fund, and will form a very material addition to its revenues.

25. The following statement for the year 1859-60, which is the latest complete one available, exhibits a total income of Rupees 3,17,242, and an expenditure of Rupees 1,53,880 or about one-half of the year's available resources, leaving Rupees 1,63,362 to be brought forward to the year under report.

Future years will show an expenditure more commensurate with the means available for the local improvements which only those on the spot can devise or execute economically.

DISTRICTS.	Balance of 1858-59.	Receipts of 1859-60.	Total.	Expenditure.
	RS.	RS.	RS.	RS.
Vizagapatam	...	50	50	...
Godavery	232	242	474	45
Kistna	11,295	5,171	16,466	6,879
Nellore	9,661	11,644	21,305	8,396
Bellary	11,083	7,413	18,496	13,374
Madras	8,056	5,462	13,518	888
North Arcot	26,314	31,640	57,954	30,787
South Arcot	8,979	39,398	48,377	35,678
Tanjore	...	12,637	12,637	...
Trichinopoly	896	1,097	1,993	746
Madura	10,614	1,901	12,515	1,198
Coimbatore	6,615	7,331	13,946	305
Salem	977	11,003	11,980	7,081
North Canara	6,367	955	7,322	3,405
South Canara	9,924	9,963	19,887	8,370
Malabar	17,696	42,626	60,322	36,728
Total Rupees	1,28,709	1,88,533	3,17,242	1,53,880

26. **DISTRICT PRESSES.**—The following statement shows the financial results of the Establishment of District Presses; but the figures relate to 1859-60, the reports for the year 1860-61 being still incomplete.

The saving shown in the statement, viz., Rupees 11,107, is the difference between the estimated value of the work done for the Collectors' Departments, and for other Departments on actual payment, and the actual expenditure incurred for Press Establishment and plant, working, paper, &c.

Every District now, except North Canara, has its local Gazette, to the manifest advantage of Government and the community.

The Presses are fully employed every where, but as the Establishments become more practised, they will be able to turn out more work, and there is a great deal of Judicial work, printing of valuable selections from the records, and the like, which cannot at present be taken in hand, but which it is most desirable to perform when feasible.

DISTRICTS.	Estimated value of work done.	Income.	Expenditure in 1859-60.	Difference between Columns 3 and 4.	
				Excess.	Saving.
1	2	3	4	5	6
	RS.	RS.	RS.	RS.	RS.
Ganjam.	2,669	1,440	1,153	...	287
Godavery	2,774	2,160	1,446	...	714
Kistna	4,432	3,948	2,346	...	1,602
Nellore	2,580	1,146	1,040	...	106
Cuddapah	2,349	1,417	1,156	...	261
Bellary	2,853	2,864	1,040	...	1,824
Kurnool	1,162	983	959	...	24
Madras	2,510	1,535	1,353	...	182
North Arcot	2,675	1,524	1,365	...	159
South Arcot	4,028	2,067	1,845	...	222
Tanjore	4,053	1,946	1,536	...	410
Trichinopoly	1,595	1,100	770	...	330
Madura	2,072	1,935	1,502	...	433
Tinnevelly	1,642	1,586	814	...	772
Coimbatore	2,878	1,652	1,040	...	612
Salem	3,220	2,581	1,609	...	972
South Canara	4,840	2,188	1,912	...	276
Malabar	4,929	4,645	2,724	...	1,921
Total Rupees...	53,261	36,717	25,610	...	11,107

27. **REVISION OF ESTABLISHMENT.**—One of the most important works in connection with the Land Revenue Department which has been carried on during the year under report, was the revision of the Huzur and Taluq Establishments in the Provinces, which was noticed in last year's report, and is now complete in every District, though the revised Taluq Establishments can be actually introduced only concomitantly with the new Police, and this has still to be done in several Districts.

The result of the revision, including some few items of small amount still under the consideration of Government, is an annual saving in expenditure of more than 12 lacs of Rupees or £120,000. The saving actually effected up to the end of the year, was at the rate of Rupees 7,00,000 or £70,000 per annum, which will go to counterbalance the large increased expenditure on account of the new Police.

28. As much doubt was expressed in many quarters regarding the wisdom of carrying reductions so far, it is satisfactory to find that in almost every case, the local Officers express themselves well pleased with the actual working in their own Districts, and that the

revised Establishments both Taluq and Huzur are generally admitted to be thoroughly efficient, except in regard to Peons.

The relief afforded to Tahsildars by the introduction of the new Police, has not yet told to its full extent, both by reason of the Police itself being new to their work in a great degree, and also because Tahsildars, who are now purely Magisterial and Revenue Officers, do not yet fully understand that the responsibility for the *Police proper* of their charges no longer rests with them, and they thus give themselves in many instances unnecessary trouble.

The revision of the scale of travelling Batta to servants on the Collector's Establishment has given great satisfaction, and was not more than equitable in connection with the great rise in prices throughout the country.

29. **REVISION OF THE ULUNGU SETTLEMENT IN TANJORE AND TINNEVELLY.**—The revision of the Ulungu system of Revenue settlement in Tanjore and Tinnevelly was explained in last year's report. The operation has since been completed. In the latter District it was simply to substitute for the varying demand which changed with every change in the market rate, the standard commutation rate for the conversion of the Government share of the produce, whereby the demand on the Ryot became fixed. In these days of high prices, the benefit to the Ryot was of course very great, and the relief may be estimated as equivalent to a remission of more than 4 lacs of Rupees, which doubtless will in a great measure come in to Government in a different form by extension of cultivation and other general results of improved circumstances, while the gain by getting rid of so cumbrous and burdensome a mode of settlement is in itself great.

In Tanjore, by the limitation of the demand to the standard commutation rate, the Ulungu has been converted into a simple Mutafysul or village settlement; but, as much land has now been brought to account beyond that which was charged under the old system, the actual result of the revision is an increase of Rupees 9,074 beyond the average collections under the Ulungu for a series of years. If however the comparison be limited to the last few years, in which high prices have ruled, the result, is, as in Tinnevelly a decrease. The change may fairly be said to be generally acceptable.

30. **PEARL FISHERY.**—It was mentioned in last year's report that attention had been turned to the Pearl Oyster banks off the coast of Tinnevelly, and that a Fishery was contemplated in the year under review. This intention was carried out in the month of March last, with the aid of English divers and apparatus obtained from Ceylon, and the result has surpassed the most sanguine expectations.

From the detailed accounts just submitted, it appears that the gross receipts by Government were Rupees 2,50,276, and the charges Rupees 28,415, leaving a net profit of Rupees 2,21,861 or £22,186.

The fishing was continued for twenty-three days, and was closed before the banks were exhausted, as it was believed that the Merchants' available funds were insufficient to allow of further purchases.

Every precaution is now being taken to guard and develop this important source of public revenue, and it is proposed to hold a second small Fishery in the current official year, of beds that have not yet been touched.

It is estimated that if the value of the shares allowed to the Divers be taken into account, the purchase money of the Oysters on first sale must have been some Rupees 3,84,000, and yet all purchasers on a large scale expressed themselves well satisfied with the result of their transactions, and are believed to have realised large profits.

31. **NEW TAXES.**—Some remarks may here be made on the working of the Imperial measures of finance, the results of which have been already stated.

The introduction of the Income Tax was seriously delayed by the very lengthy character of the Act itself and the numerous forms of returns, notices, &c., all of which had to be translated into five different vernacular languages and published in the Districts, before any further preliminary steps could be taken.

No active opposition was any where encountered, but of passive resistance here as elsewhere, there was much; and it does not admit of doubt that the Law has been extensively evaded, under cover of the lenient method of introduction directed by the Supreme Government.

The modifications lately indicated in the Legislative Council would probably render it a more efficient and less unpopular instrument of finance.

32. The Stamp Act was brought into operation before the Department was prepared to meet fully the increased requirements of the public; but no serious inconvenience was felt until the last month of the official year, when, as already stated, the public awoke to a knowledge of the provisions of the new law for the limitation of suits, and the demand grew rapidly to dimensions which the Department was altogether unable to supply with adequate speed.

As a remarkable instance of the extent of the increase, it may be mentioned that the indents for nine months' supply from one District alone, viz., Malabar, exceeded the demand for the entire Presidency for the whole year preceding the change.

An application for an increase to the Establishment, and the introduction of a changed system, which it is believed will render it more efficient, is now under consideration, and the postponement of the limitation of Suits Act has had the effect of temporarily lessening the demand, but large supplies will be required in the course of the next six months to provide for the needs of the public.

33. The further consideration of the License Bill has been postponed for the present; but it is very desirable that the question of the Moturpha, which is involved in it, should be settled as speedily as possible. The facts that its abolition was sanctioned by the Home Government many years ago, and that it is not generally levied throughout British India, are very widely known, and the knowledge does not tend to make it more popular, although payments under it reduced *pro tanto* the liability of the payers to Income tax.

34. REVISED LAND ASSESSMENT.—The revised settlement on the land is now in course of introduction in part of the South Arcot District, and the proposed rates seem to give satisfaction.

The water cess has been imposed in part in the Godavery and Kistna Delta lands under the Godavery irrigation works. The system adopted is to assess the tax on the land, irrespectively of its advantages in regard to irrigation, and to charge a water cess of Rupees 3 per acre on each crop raised, and a double cess on such products as sugar-cane, &c., which occupy the land for the same time as two crops of grain, and require a proportionate supply of water.

35. MUNICIPAL INSTITUTIONS.—Municipal Associations are still confined to the Vizagapatam and Salem Districts; but in the former District they have been extended to the sea port of Bimlipatam and to Vizianagram.

36. DISTRICT EXHIBITIONS.—The only Exhibition held during the year was the annual Cattle show in the Nellore District, at which the breeders of that and the adjoining District compete, and which was as successful as it has always hitherto been.

It would be well were more attention directed to the improvement of stock in other parts of the country; but this branch of farming is not likely to be in favor after a succession of seasons of drought and scant pasture, and when losses from murrain have been numerous.

37. EMIGRATION.—As regards Emigration, it is only necessary to mention in this place, that from Tinnevely there emigrated to Ceylon in the course of the year 15,253 men, women, and children, being 6,426 in excess of the previous year; the increase being attributable to the pressure on the working classes from the circumstances of the season. There returned from Ceylon during the same period 13,909 previous emigrants, or 787 less than in the former year.

From Tanjore there emigrated 1,699 persons, being little more than half the number for the previous year—a result due in great measure to the increased local demand for labor created by the Railway works, but also to some extent caused by the extension of cultivation.

It is satisfactory to know that the Mirasidars or proprietary farmers of this wealthy District have been compelled by the force of circumstances to raise the wages of their farm labourers; the insufficiency of which, combined with the influence which enabled them to secure for themselves a monopoly of the labor supply, had long afforded ground of local complaint.

From Madura there left for Ceylon 26,883 Emigrants, while 17,094 previous Emigrants returned.

As one curious result of the frequent intercourse of these Southern provinces with Ceylon, may be mentioned the fact that a local Gold currency in Sovereigns is gradually coming into existence in them, to the convenience of the inhabitants.

No direct emigration from the other Provinces is reported, and the operations of the Agents for the Mauritius and West Indies at Madras, will be noticed elsewhere.

38. KUMERI, TEA-PLANTING, CONSERVANCY OF MINOR JUNGLES.—As minor matters connected with the Revenue administration of the country, may be noticed that the rude system of cultivation existing on the West Coast, under the designation of Kumeri, which involves the destruction of much jungle-timber by fire, has been brought under strict limitations, and altogether abolished in most localities; that an interesting experiment in Tea-planting has been instituted by a private gentleman on the Neilgherries; and that a set of rules having in view the conservancy of the District forests through the agency of the local authorities have been promulgated and brought into partial operation.

39. PUBLIC BUNGALOWS.—The bungalows on the main lines of road have been furnished, and where much frequented have been supplied with servants.

40. A scale of occupation fees has been established, and the results for the year 1860 are shown in the margin.

The expenditure under this head has slightly exceeded the fees, but the Batta to pensioned Sepoys in charge forms a very large item in it, and is not due to the change of system, but will in fact disappear when the Extra servants have been appointed, and thus it may fairly be expected that in the current year the receipts will more than cover the expense of the system.

(Signed) W. HUDLESTON,

Secretary.

REVENUE BOARD OFFICE,
Chapauk,
18th June 1861.

Statement showing the Cultivation in the several Districts under the Madras Presidency, for the official year 1860-61.

DISTRICTS.	WET.		DRY.		GARDEN.		TOTAL 1860-61.		1859-60.		COMPARISON.					
	Extent.		Assessment.		Extent.		Assessment.		Extent.		Assessment.		Increase.		Decrease.	
	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
1	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.		
1 Ganjam.....	1,62,363	4,55,871	85,931	1,05,959	2,030	6,959	2,50,324	5,68,780	2,44,157	5,56,193	6,167	12,596	.....	.....		
2 Vizagapatam..	13,829	1,17,571	11,577	48,292	40	1,114	25,446	1,65,977	25,561	1,64,414	.....	1,563	.....	.....		
3 Godavari....	1,23,042	6,47,010	2,48,538	10,14,879	2,734	15,959	3,74,314	16,77,548	3,90,151	16,69,420	.....	8,428	15,837	.....		
4 Kistna Dist..	1,33,489	5,60,241	13,22,718	19,08,258	10,366	47,106	14,66,573	25,17,605	14,57,373	25,36,244	9,200	.....	.....	18,639		
5 Nellore.....	98,941	5,24,300	3,88,973	5,42,897	20,855	1,23,047	5,08,769	11,90,244	5,02,593	12,37,719	6,176	.....	.....	97,475		
6 Cuddapah....	90,945	7,36,777	9,64,334	7,51,717	45,325	2,87,685	11,00,604	17,76,179	9,50,782	12,53,726	1,49,522	1,22,453	.....	.....		
7 Bellary.....	1,52,380	8,43,956	19,68,199	12,63,287	.....	.....	21,20,579	21,07,243	19,86,121	20,11,038	1,84,458	96,205	.....	25,575		
8 Kurnool.....	19,267	1,98,491	10,11,486	11,04,220	13,581	87,783	10,44,334	13,90,494	10,32,059	14,16,069	12,275	.....	.....	.....		
9 Madras.....	1,89,890	8,93,551	91,900	1,50,367	1,690	7,372	2,83,570	10,51,290	2,82,245	10,47,336	1,325	3,954	.....	.....		
10 North Arcot..	1,75,025	10,64,111	3,54,065	5,30,553	.....	.....	5,29,090	15,94,604	5,37,747	16,70,821	.....	.....	8,657	76,157		
11 South Arcot..	2,35,346	14,20,746	7,18,443	14,93,351	4,138	23,971	9,57,927	29,38,098	9,84,424	31,11,077	.....	.....	26,497	1,72,979		
12 Tanjore.....	6,98,595	35,19,955	1,48,404	1,94,291	34,229	1,20,368	8,81,228	38,34,614	8,44,091	37,30,675	37,137	1,13,939	.....	.....		
13 Trichinopoly..	1,40,151	7,50,891	4,26,741	5,75,496	38,513	1,19,159	6,05,405	14,45,546	5,91,791	14,24,362	13,614	21,184	.....	.....		
14 Madura.....	1,18,476	5,19,664	4,40,859	5,92,685	26,651	83,946	11,96,295	11,96,295	5,94,060	12,37,896	.....	.....	8,044	41,601		
15 Tinnevely....	1,79,662	13,38,525	6,61,588	5,31,846	16,800	39,810	8,58,050	19,10,482	8,98,737	21,13,879	.....	.....	40,687	2,03,397		
16 Coimbatore..	68,761	4,81,919	12,47,440	11,19,181	1,52,700	4,60,106	14,08,901	20,61,206	14,43,782	20,46,770	25,119	14,436	.....	.....		
17 Salem.....	58,002	4,40,240	8,53,721	12,61,922	14,730	78,375	9,56,453	17,80,537	9,08,297	17,31,112	48,156	49,425	.....	.....		
18 North Canara.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
19 South Canara.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
20 Malabar.....	.....	11,52,144	.....	63,499	.....	4,63,139	.....	17,08,782	.....	16,55,836	.....	52,946	.....	.....		
Total..	26,58,164	1,56,98,264	1,09,75,037	1,32,52,730	3,84,382	19,64,899	1,40,17,583	3,09,15,893	1,36,73,971	3,10,51,557	4,43,449	4,97,129	99,837	6,35,823		
											Net..	3,43,612		Net..	1,38,694	

B.—Statement showing the prices of Grain and other chief articles of produce in the several Districts under the Madras Presidency, for the official year 1860-61, compared with 1859-60.

DISTRICTS.	Rice 1st sort per garce.		Rice 2nd sort.		Paddy 1st sort.		Paddy 2nd sort.		Cholum.	
	1859-60.	1860-61.	1859-60.	1860-61.	1859-60.	1860-61.	1859-60.	1860-61.	1859-60.	1860-61.
	2	3	4	5	6	7	8	9	10	11
1	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam... ..	215	239	200	217	86	89	79	83	132	130
Vizagapatam .. .	239	257	217	235	99	105	91	96	109	110
Godavery .. .	204	211	192	201	92	95	87	90	99	101
Kistna District.. .	278	285	261	266	118	122	111	114	153	129
Nellore... ..	287	280	249	250	138	134	119	119	161	163
Cuddapah... ..	381	399	334	356	168	177	149	162	195	215
Bellary... ..	337	356	310	326	152	160	139	147	193	167
Kurnool .. .	385	393	341	345	162	168	148	150	171	176
Madras... ..	320	349	295	324	130	148	120	137	183	176
Northern Div. of Arcot.	271	341	256	303	117	153	107	144	116	158
Southern Div. of Arcot.	301	291	264	267	137	130	121	122	161	172
Tanjore... ..	301	292	269	263	137	133	123	123	156	168
Trichinopoly .. .	382	348	354	335	169	148	154	142	194	186
Madura... ..	325	357	285	336	152	164	136	154	113	103
Tinnevely... ..	347	421	302	384	136	188	129	185	162	186
Coimbatore .. .	400	439	364	396	180	198	165	182	167	189
Salem... ..	347	376	309	343	161	172	142	156	178	200
North Canara... ..	348	358	293	314	110	151	122	133	142	170
South Canara .. .	390	357	350	322	..	..	150	149	..	..
Malabar... ..	471	404	431	365	224	186	205	170	190	224
Average....	326	338	294	307	140	148	130	138	156	164

B.—Statement showing the prices of grain

DISTRICTS.	Cumbu.		Raggi.		Varagu.		Horse gram.		Ulundu.		Wheat.	
	1859-60.	1860-61.	1859-60.	1860-61.	1859-60.	1860-61.	1859-60.	1860-61.	1859-60.	1860-61.	1859-60.	1860-61.
	12	13	14	15	16	17	18	19	20	21	22	23
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam.. ..	137	102	105	115	..	..	148	135	226	250	248	264
Vizagapatam	103	107	110	111	83	69	131	126	210	266	216	327
Godavery	88	87	100	96	89	94	140	136	260	309	276	342
Kistna District ..	122	128	128	110	116	86	150	165	262	284	338	372
Nellore	141	138	135	138	87	89	172	193	318	332	362	424
Cuddapah	189	207	184	204	154	175	212	225	399	450	323	417
Bellary	184	174	167	164	152	151	186	178	314	320	265	326
Kurnool.. .. .	180	190	154	165	..	..	191	208	290	332	269	387
Madras	163	177	170	192	88	90	223	244	345	342	386	460
N. Div. of Arcot..	120	160	155	184	84	106	192	223	310	339	363	510
S. Div. of Arcot..	155	156	151	151	88	143	209	237	343	350	553	563
Tanjore.. .. .	137	137	136	134	84	86	210	231	300	290	518	538
Trichinopoly.. ..	186	171	184	165	90	97	220	219	339	328	532	555
Madura.. .. .	121	143	142	166	92	107	166	166	255	242	520	518
Tinnevely	144	191	139	171	122	124	201	210	385	312	703	546
Coimbatore	141	146	154	158	132	131	151	181	329	338	455	483
Salem	160	181	168	190	109	107	169	201	283	292	431	467
North Canara	..	..	142	165	..	..	168	209	220	265	215	255
South Canara	..	..	180	212	..	..	191	242	260	283	252	365
Malabar.. .. .	239	247	216	200	..	..	381	407	342	339	365	383
Average....	150	158	151	160	105	110	190	207	299	313	380	425

and other chief articles, &c.—(Concluded.)

Gingely oil seed.		Lamp oil seed.		Salt.		Cotton per candy.		Indigo per candy.		Sugar per candy.	
1859-60.	1860-61.	1859-60.	1860-61.	1859-60.	1860-61.	1859-60.	1860-61.	1859-60.	1860-61.	1859-60.	1860-61.
24	25	26	27	28	29	30	31	32	33	34	35
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
264	298	279	240	208	208	80	59	840	700	64	65
242	291	231	232	190	191	60	60	800	800	65	80
255	290	227	224	161	181	80	60	640	780	90	90
222	261	224	182	184	195	69	50	910	800	36	35
297	327	222	239	167	178	79	61	800	728	65	83
..	..	267	267	237	258	81	67	835	891	70	70
..	..	206	255	307	344	72	65	926	910	70	62
289	291	238	240	231	283	23	18	813	875	81	78
..	..	..	..	159	160	..	..	..	..	..	..
258	372	240	216	176	187	80	90	660	720	80	90
308	414	282	261	196	182	26	86	560	500	65	35
402	491	247	278	164	168	31	22	115	284	42	35
390	565	299	276	253	253	120	40	840	780	40	40
257	594	241	287	178	193	..	..	70	68	40	38
419	596	290	302	181	183	22	25	60	60	80	80
397	502	188	220	315	300	19	22	852	869	33	37
320	..	270	..	267	224	80	100	700	..	100	..
..	..	..	..	185	190	90	73	..	..	80	90
..	..	..	..	174	184	..	..	..	..	..	..
300	429	300	415	210	253	105	102	780	806	125	112
313	381	250	258	207	216	66	59	659	622	68	66

C.—Statement showing the Collections of all sources of Revenue in the several Districts

DISTRICTS.	Land Revenue.				Abkarry.	
	1859-60.	1860-61.	Increase	Decrease.	1859-60.	1860-61.
	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam..	9,79,419	10,64,370	84,951	..	73,022	65,565
Vizagapatam	12,75,944	12,63,504	..	12,440	68,466	66,517
Godavery..	26,68,240	33,94,620	7,26,380	..	1,31,203	1,32,930
Kistna District .. .	27,42,681	27,67,389	24,708	..	88,635	1,04,530
Nellore	19,46,335	18,25,625	..	1,20,710	36,289	34,170
Cuddapah	17,57,792	17,35,080	..	22,712	1,04,116	1,00,254
Bellary	18,81,246	19,30,456	49,210	..	2,66,096	2,63,703
Kurnool	14,43,173	13,51,498	..	91,675	1,21,649	1,19,205
Madras	14,15,072	13,35,246	..	79,826	9,65,008	10,61,276
Northern Div. of Arcot..	21,72,361	19,52,712	..	2,19,649	1,35,017	1,77,175
Southern Div. of Arcot..	27,14,865	24,70,002	..	2,44,863	1,34,750	1,33,622
Tanjore	45,34,472	44,69,713	..	64,759	2,20,883	2,17,261
Trichinopoly	14,74,909	15,16,572	41,663	..	27,183	23,078
Madura..	21,58,657	20,00,405	..	1,58,252	80,406	85,785
Tinnevely..	27,44,764	23,29,620	..	4,15,144	40,350	38,706
Coimbatore	26,29,762	23,93,137	..	2,36,625	1,23,956	1,33,799
Salem..	22,40,217	20,01,515	..	2,38,702	1,33,759	1,39,142
North Canara	11,79,206	10,96,126	..	83,080	56,973	45,775
South Canara..	11,57,509	10,82,751	..	74,758	37,746	40,164
Malabar	16,98,176	17,32,715	34,539	..	82,733	86,823
Sea Customs, Madras..	..	..	..	..	..	..
Total..	4,08,14,800	3,97,13,656	9,61,451	20,63,195	29,28,240	30,69,480

of the Madras Presidency for the Official year 1860-61, compared with 1859-60.

Salt.		Sea Customs.		Motarpha.	
1859-60.	1860-61.	1859-60.	1860-61.	1859-60.	1860-61.
8	9	10	11	12	13
RS.	RS.	RS.	RS.	RS.	RS.
7,21,990	8,22,721	83,457	1,08,151	16,610	15,940
2,01,568	2,14,826	31,135	24,848	29,023	29,189
2,80,469	3,08,431	81,848	1,25,891	60,283	61,230
7,07,346	6,70,517	9,348	6,232	51,109	49,023
6,10,331	8,65,727	334	2	16,871	14,870
..	..	..	..	1,05,473	88,797
..	..	..	..	1,90,392	1,38,484
..	..	..	..	1,00,384	92,519
10,53,755	10,62,653	..	..	30,494	32,404
..	..	..	..	40,206	37,230
1,78,323	3,92,837	34,012	42,465	43,537	41,634
6,24,770	7,09,612	2,76,067	5,25,191	43,591	41,156
..	..	..	..	6,910	7,632
4,37,082	4,10,742	34,413	27,750	..	262
4,16,006	4,59,496	27,749	41,499	94,442	93,435
..	..	..	..	57,530	61,683
..	..	..	..	78,884	71,249
3,17,575	2,87,762	23,527	19,491	8,829	7,199
2,82,188	2,89,927	35,501	45,052	7,860	8,516
6,27,360	5,61,923	73,447	1,37,749	1,12,306	1,15,563
..	..	16,44,801	15,96,541	..	..
64,58,763	70,57,174	23,55,639	27,00,862	10,94,734	10,08,015

GANJAM, 14th May 1861.

No. .

From G. S. FORBES, Esq.,

Collector of GANJAM.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Chempauk, Madras.

1. The results of Revenue and general administration in Ganjam during the year 1860-61, are briefly as follow.

2. COLLECTIONS.—The revenue from all sources collected up to April 30th amounted to Rupees 21,42,391, being 2,38,729 Rupees in excess of the collections of the preceding year, and 2,97,487 Rupees above those of 1858-59. Of this year's revenue, however, Rupees 20,803 represent collections on account of Income tax.

3. The duty of collecting the Land Revenue was rather more difficult than in the previous season, owing to the losses sustained by Ryots from a scanty monsoon.

4. PROCESS.—No land, however, has been sold, and recourse to the sale of moveable property has not been frequent. The outstanding balances amount to 51,302, viz., 47,127 current, and 4,175 arrears.

5. ABKARI.—The Abkari Revenue amounts to Rupees 71,081. The farms will be offered to public competition for the coming five years on the 21st instant.

6. STAMPS.—The new Stamp Act has been in operation seven months. The revenue of this period as compared with that of the corresponding period of last year shows an increase of Rupees 11,150. It is as yet too soon to pronounce upon the new Act as a revenue measure.

1859-60..	83,457	7. SEA CUSTOMS.—Sea Customs Revenue has increased by Rupees
1860-61..	1,08,151	24,694 under the new rates of duty : the exportation of raw produce seems
Increase..	24,694	to have experienced no check from the levy of enhanced rates.

8. SALT.—Salt transactions during the year show a sale of 7,28,651 maunds, the receipts on which are Rupees 8,22,720, being Rupees 1,00,730 in excess of last year's revenue. The publication of the recent order increasing the price to Rupee 1-6-0 per Indian maund checked the sales for about a fortnight only. The financial results of this change can only be fairly appreciated next year, when the quantity disposed of comes to be compared with the sales of former years.

9. The manufacture of salt has commenced at the new pans at Munsoorcottah. The total quantity manufactured up to 30th April at the salt works of the entire District is 5,12,594 maunds.

10. The navigation of the Vumshadara river in view to carrying salt to a depôt at Buttely or Gunupurum was successfully accomplished under circumstances which showed that such depôt may be established whenever the Government are disposed to sanction further operations.

11. **SEASON.**—The season here as elsewhere throughout the country was disastrous to agriculture. Rain fell unseasonably and in insufficient quantities, and the crops in the Moherry, Itchapur, and Pubacondah Taluqs, and in several Zemindary estates, suffered extensively. To the want of artificial irrigation in the Northern Coast Taluqs, much of this loss is attributable. Notwithstanding the deficient harvest of the season under review, it was not thought just toward the Government, or requisite in reference to the circumstances of the Ryots to grant any remissions; low assessments, high prices, and favorable seasons for several years past having rendered it only fair that the loss should be borne, not by the Government but by the cultivator. The Ryots generally acquiesced in the justice of this decision.

12. **HEALTH.**—The District has been visited as usual by small pox and cholera, but not with great severity, except in Tecally where cholera has lately been reported to prevail with great virulence.

13. **POPULATION.**—The results of the census taken five years ago gave the population at 9,49,747. These figures cannot, however, be depended upon.

14. **WAGES.**—The rate of wages varies at different seasons; it shows a tendency to rise permanently, and it was lately found necessary to raise the standard rate of hire to bearers.

15. **EMIGRATION.**—There is no spontaneous desire for emigration in Ganjam, and in a thinly peopled District with waste land in abundance and a low assessment, it would be contrary to all experience that a population attached to agricultural pursuits should emigrate except under the enticement of crimps. No permits have been issued by the Emigration Office to collect emigrants in this District.

16. **PRINTING PRESS.**—The work of the printing Press is shown in the annexed memorandum.

17. **EXHIBITION.**—No exhibition has been held during the year.

18. **SURVEY.**—The Revenue Survey has not yet reached this District. In the Khond Hills the operations of an Assistant Surveyor attached to the Trigonometrical Survey were abruptly terminated by the hostility of the people.

19. **TAXATION.**—Taxation in this District falls at the rate of 7-7-5 per head, or rather this is the distribution of the total revenue on the adult male population. But as the whole of the export duty and a great part of the salt revenue are not paid by the population but by strangers, the incidence of taxation is not correctly represented by the figures here given.

20. **ASSESSMENT.**—The assessment has not been changed during the year under report.

21. **LUNGERKHANAS.**—No Lunkerhanas exist in this District.

22. **POLITICAL.**—The history of the year contains no political event of importance. Goomsoor and Purla Kimeddy have remained perfectly tranquil.

23. **POLICE.**—The new Constabulary force is on the eve of organization, but will not actually commence operation before the close of the official year.

24. **VACCINATION.**—Vaccination operations demand no particular notice. The efficiency of the Vaccinators is carefully watched by the Medical officers.

25. **FORESTS.**—The Conservator of Forests has no establishments in Ganjam. The District is capable of yielding large quantities of building timber.

26. **INCOME TAX.**—The working of the Income Tax Act has been the most important feature in the financial administration of the District; not indeed with reference to its revenue results, for these are insignificant in comparison of the sums derived from the increase of 4 Annas per maund on the price of salt, and 2 Annas on every bag of grain exported. The Income tax has been

fruitful only of annoyance and dislike on the part of those who pay the tax, and of perplexity to those whose duty it is to impose it. The people though disposed to murmur at and evade the Tax, have not in this District offered any illegal resistance to its imposition.

MEMORANDUM.

1860-61.

	RS.	A.	P.
Office work	3,053	4	3
Paid work for other offices	156	2	10
Do. for private individuals	57	5	4
Total ...	3,266	12	5

1859-60.

Office work	2,567	12	5
Paid work for other offices	64	10	8
Do. for private individuals	36	13	5
Total ...	2,669	4	6
Increase ...	597	7	11

VIZAGAPATAM, 16th May 1861.

No. 425.

From E. G. R. FANE, Esq.,

Collector and Agent to the Governor, VIZAGAPATAM.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Chepauk, Madras.

1. I have the honor to submit my annual Administration Report for the official year ending 30th April last, accompanied by five Statements in illustration of the same.

2. Of the three Taluqs in this District, Palcondah is under rent to Messrs. Arbuthnot and Co., and Golgondah and Survasiddy have under instructions from Mr. Circular No. 317, dated 5th June 1860. Pelly, been merged into one Taluq, and designated the Nursipatam Taluq, Golgondah and Survasiddy being considered Sub-divisions. This report will, therefore, represent the said two Sub-divisions, as the Nursipatam Taluq.

3. **SEASON, STATE OF CROPS, RAIN-FALL.**—The season has not been so favorable as the past; the north-east monsoon almost entirely failed. The consequence was that in the Survasiddy Sub-division of the Nursipatam Taluq, the crops failed to such an extent that remissions amounting to Rupees 9,769-8-0 had to be given. The average rain-fall in the entire Taluq was during the year, inches 31 and 7 tenths, or nearly one-third less than last year. The average fall throughout the whole District was only 27 inches.

4. **PRICES.**—The trade of the District has not increased, but prices have been remunerative. Statement B shows that, with two exceptions, rice and other grains have sold better in this than in the preceding year.

5. REVENUE COLLECTIONS.—The following is an abstract comparative Statement showing the collections from all sources, during the official years 1859-60 and 1860-61 :—

	1859-60.	1860-61.
	RS.	RS.
Land Revenue	12,75,944	12,63,504
Abkari	68,466	66,517
Salt	2,01,568	2,14,826
Sea Customs	31,135	24,848
Moturpha	29,023	29,189
Stamps	22,856	26,068
Income tax	...	40,313
Extra Revenue	2,370	2,982
	16,31,362	16,68,247
Net increase.		36,885

This increase is chiefly due to the Income tax.

6. AREA UNDER OCCUPANCY.—The extent of land under occupancy and cultivation in the Nursipatam Taluq during the year is acres 25,446, being 115 acres below the cultivated area of last year.

7. LAND REVENUE.—The Revenue collections from land during the year under notice amounted to Rupees 12,63,504, being Rupees 12,440 less than the collections of 1859-60. The decrease is chiefly due to the remissions referred to in paragraph 3 above, and to certain instalments of Peishush which were last year paid within the 30th April, but this year paid subsequent to that date.

8. ABKARI.—The collections under this head were Rupees 66,517, or Rupees 1,949 less than last year, owing to certain instalments being paid in May instead of in April, as in last year. The present Renter's lease expires this year, and the 25th of this month is fixed as the day on which the rent for a further term of five years will be put up to auction.

9. SALT.—The sales in salt amount to Rupees 2,14,826, being Rupees 13,258 above that of 1859-60. The total number of Indian maunds sold during the year was 1,85,027-5. The increased rate was introduced into this District on the 5th April, so that under the new *regimé* only Indian maunds 26,692 have been sold. For a day or two purchasers declined buying salt; but seeing that there was no remedy, the sales are now as brisk as ever.

10. SEA CUSTOMS.—The collections under this head amount to Rupees 24,848, or Rupees 6,287 below those of 1859-60. The cause of the decrease is partly owing to a falling off in the exports and imports, and partly to the new Customs Laws and Export Tariff. Formerly hides and skins paid duty, but now under Act X of 1860, raw and untanned hides and skins are free. Gingely seed, Rice, Gunny-bags and Horns, and several other articles are by the new Tariff valued much below the market rates, and consequently under the new *regimé*, less is collected than on the same quantity under the old *regimé*. No complaint has ever reached me either regarding the new Customs Laws or the Tariffs.

11. MOTURPHA.—There is a slight increase of Rupees 166 under this head, which does not require any particular remark.

12. STAMPS.—The receipts from this source amounted to Rupees 26,068, or Rupees 3,212 above the amount realized in 1859-60. The new Stamp Law was introduced in this District in November last, since which time the stamp sales have considerably multiplied, and hence the increased receipts.

13. INCOME TAX.—The demand under this head up to date is Rupees 90,411-6-4. Of this Rupees 40,312-15-1 have been collected up to the 30th April, Rupees 4,527-11-4 of this amount being the tax on public salaries. In making the above collections there has been no necessity for compulsory measures, except in the case of one man in Bimlipatam who first refused to pay his tax; but upon a warrant of distraint being issued under Clause first, Section 161 of the Act, he at once paid up the amount due, viz., Rupees 4.

14. EXTRA REVENUE.—The collections under this head were Rupees 2,982, being Rupees 612 more than what was received in 1859-60. The increase is owing (1st) to certain clandestine cultivation carried on in Survasiddy Sub-division having been brought to light, and the Sist of the lands, Rupees 229, recovered from the parties; and (2nd) to Rupees 259-14-0, being the sale proceeds of a house, as also of a piece of land sold under the Freehold tenure rules, as per sanction of the Board dated 15th January 1861, No. 277.

15. LOCAL FUNDS.—The only amount collected under this head is the sum of Rupees 150, being the rental of the Ferries south of Vizagapatam Town leased out to the Vizagapatam Municipal Association. According to the terms of the lease, the Association also pay the ferrymen 18 Rupees a month, thus making the gain to Government Rupees 366 a year.

16. MUNICIPAL ASSOCIATION.—The Vizagapatam Association is progressing favorably, and I beg to enclose herein a Report of its operations for the year 1860, drawn up by Mr. Turner, the Secretary, showing the details of its operations. Stimulated by the example of this Association, the inhabitants of Bimlipatam have established one in that Town, and His Highness the Rajah of Vizianagram has also established one in the Town of Vizianagram.

17. EDUCATION.—The Head Master of the School established at Vizagapatam on the grant-in-aid system, has lately arrived from England. The Minor Zemindar of Chemudu, and the Minor Proprietor of Cassimcottah, are both attending the School. I have not heard anything regarding the Schools established last year in the Vizianagram Zemindary.

18. PRINTING PRESS; DISTRICT GAZETTE.—The Press has been working since May last. A weekly Gazette has been established and regularly issued from the 15th September. The estimated cost of the work turned out of the Press was Rupees 2,132-2-4, Rupees 24-3-0 only of this being the amount realized on work executed for private parties.

19. REVISION OF ESTABLISHMENT.—The Collector's Huzár Establishment has been revised and the revision carried out. That of the Principal Assistant Collector is under consideration. The Taluq arrangements have also been revised, but await the introduction of the new Police system before being adopted. The Inspector General of the Mofussil Police is now here organizing the new force.

20. BATTÀ RULES.—The new scale of batta is very fair, and is quite satisfactory to the ministerial servants.

21. CONCLUSION.—During the past year, Act XXXIX of 1859 had to be enforced against fourteen Ryots, in realization of the Moturpha tax due by them, amounting in all to Rupees 47-15-8. The revenue from all other sources has been punctually paid.

GODAVERY DISTRICT, 21st May 1861.

No. 51.

From A. PURVIS, Esq.,

Collector of the GODAVERY DISTRICT.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Chepauk, Madras.

1. I have the honor to submit my Report on the Revenue Administration of this District for the past official year, accompanied by the usual Statements prepared in the prescribed forms.

2. **STATE OF SEASON.**—The season commenced favorably, and agricultural operations were carried on rapidly throughout the District. The rains, however, during the months of July and August were deficient, and the rice cultivations in the upper Taluqs was impeded. The early dry crops too suffered to some extent from want of moisture. Under the irrigation channels from the anicut, the cultivation went on with the usual regularity. In one or two Taluqs only was there any complaint of deficiency of water. In September there were heavy rains of great service generally, and especially to the wet lands in the upper Taluqs. There was some rain in October, but none in the subsequent months except some heavy showers in the middle of March.

3. The yield of the early dry crops was generally good, the first gingely-oil crop was somewhat damaged shortly before it came to maturity by the heavy rain. The outturn of the principal rice crops in the Delta Taluqs and under the Yelera river, may, speaking generally, be described as decidedly good. In the Nagaram Taluq, the sugar-cane is reported to have suffered from unseasonable winds: elsewhere the produce was very fair.

4. The cultivation of the later dry crops was carried on to the full extent, but the yield, was in some parts deficient from want of any rain during the growing season. The cultivation of the summer rice and gingely-oil seed crops under the anicut channels has been carried on to an unusually large extent, and promises fairly.

5. **SANITARY CONDITION.**—Small-pox was prevalent in parts during several months of the year. Cholera appeared in June and continued for a time, but the disease was less destructive than in the previous year. Epidemic disease among the cattle prevailed and continued during most part of the year in some Taluqs.

6. **STATEMENT A.**—This Statement exhibits the cultivation and assessment, including the water-tax for the year under report and that immediately preceding it. The causes of the material fluctuations are given in the column of remarks. The Board are aware that the area under cultivation is necessarily entered according to the village accounts, which are not to be depended upon.

7. **STATEMENT B.**—This Statement shows that there has been a rise, in some cases to a considerable extent, in the price of nearly every kind of agricultural produce. There has been this season a great demand for rice, gingely seeds and gram for exportation. I should mention that the list having been prepared with greater correctness, as reported in my letter of 31st December 1860, No. 211, the figures for 1859-60 given in the Statement submitted last year will not be found to agree in all cases with those exhibited in the present list.

8. **STATEMENT C.**—The total collections on account of all Sources of Revenue during the past two years are shown in this Statement. The increase in the year under report is very large; but the collections have, as is seen from the explanations given in the column of remarks, been enhanced from special circumstances not likely to again occur. The partial adjustment of the mesne profits of the Nedadaval Estates, and of the outstanding arrears of Peshkush, has caused a large increase under the head of "Permanently settled." The collection of the Inam quit-rent newly imposed by the Inam Commissioner, a considerable portion of the demand on which account for two years has been brought to account within the period under report, has tended among other reasons to enhance the collections during the year under notice. Good produce and high prices have helped to secure the punctual realization of the current demand.

9. **SUNDRY SOURCES.**—In Salt there is an increase of Rupees 27,962. This is almost entirely in the sales for home consumption which steadily increase each year. The addition of 2 Annas per maund to the price since August 1859 has certainly not had any injurious effect on the consumption of the article. The further addition of 4 Annas per maund only came into operation on the 6th ultimo.

10. I am sorry to say that the present season has as yet been a very indifferent one for making salt. Just as the pans had all been prepared, and the first drawing of salt was expected, a heavy fall of rain threw everything back, and I fear it will not be possible to make the full

quantity originally intended. Every exertion is, however, being made to make as much as possible, and there is a good supply of last year's salt on hand.

11. The increase of Rupees 44,043-6-11 in the Sea Customs is in consequence of the larger exports of gram and gingely seed to Foreign Ports, and in the Land Customs the increase amounting to Rupees 7,672-12-6 is partly owing to a larger quantity of gingely seed having been taken to Yanam for shipment, and partly to the increased demand for piece goods for exportation on vessels under the French flag.

12. The new Tariff was brought into operation on the 12th December last, both as regards Sea and Land Customs. Till this date, the duty on gingely seed, the great article of export affected by the Tariff, had been levied according to the price prevailing in the market, which was of course constantly fluctuating. A fixed valuation is on all accounts to be preferred.

13. The increase of Rupees 30,648 in the Stamp Revenue is mainly from the operation of the new Stamp Act, though in April the sales were greatly enhanced, owing to the near approach of the period of limitation laid down in Act XIV of 1859. Every care was taken to make the public fully acquainted with the requirements of the new Stamp Act, and I believe that the law is now pretty generally understood and conformed to.

14. **STATEMENT D.**—There were no exports or imports of Treasure by Government; but the amount imported by private parties is much in excess of the imports of I believe any previous year, and this notwithstanding the unprecedentedly large sum paid from the Treasury on account of Sub-Treasurer's Bills during the year under report amounting to upwards of 20 lacs of Rupees.

15. **STATEMENT E, No. 1.**—Under these circumstances, it is not surprising that the next Statements should show a large increase in the exports chiefly in Bengal gram for the Mauritius and Bourbon, and in gingely seed to France. There was also a considerable increase in the quantity of rice exported. In the imports the increase is principally in gunny bags.

16. **STATEMENT E, No. 2.**—In the Land Customs exports, the increase is chiefly in gingely seeds and piece goods.

17. The Statements now submitted afford, I think, satisfactory evidence that the Province is making rapid advances in prosperity. It is true that a portion of the produce exported is brought by canal from the Kistna District; but the quantity so brought bears but a very small proportion to the total amount shipped.

18. The collections this year have been made with much greater facility than in the previous season. It has not been found necessary to resort to any considerable extent to coercive measures. A sum of Rupees 728 has been realized by the sale of property attached. No defaulter has been in confinement during the year.

19. The course followed and progress made in assessing the rate for the use of the water supplied from the anicut were detailed in my letter of the 21st January last. It is unnecessary here further to allude to the subject.

20. The introduction of the Income tax has been effected with but little difficulty. Every care was taken to give the fullest publicity to the notice received from the Board, explaining the necessity and the bearing of the tax. Nothing like active opposition was shown in any part of the Province. Some hesitation was exhibited in giving in returns in some places, but this was after a time overcome, though the making the assessments was delayed in consequence. The total amount assessed up to the end of April, not of course including deductions from salaries, was Rupees 71,458, and the collections up to the same date, exclusive of stoppages from salaries, Rupees 29,565. I estimate the total demand for the first year of the tax at Rupees 80,000, or including salary deductions, Rupees 94,500. It is hardly necessary to say that I believe this to be greatly below the amount which the tax ought to yield, but it was safest at first to err if at all on the side of moderation, and as it was, surcharge had to be made in almost every case of a return from a native trader.

	Bills drawn.
1857-58..	13,26,000
1858-59..	12,20,000
1859-60..	9,28,000
1860-61..	20,67,000

	Exports.	Imports.
	rs.	rs.
1858-59..	37,92,359	7,74,420
1859-60..	28,47,909	4,67,889
1860-61..	42,14,745	6,41,609

21. The works on the Upper Godavery were recommenced a few months ago; but at the present rate of progress it will be many years before the works are completed. I have not heard the result of the proposal that the execution of the works above Badrachellam should be entrusted to a private Company who were prepared to commence upon them immediately.

22. The Salt depôt at Manikdeokunta has hardly yet answered the expectations first formed in regard to it. The transfer of the country on the left bank of the Godavery to the British Government renders it necessary to reconsider the question of the best locality for Salt depôts on the river. The subject has been brought under the notice of the Board in my letter of the 30th ultimo, forwarding one from Captain Haig, the District Engineer, Upper Godavery.

23. The revised Establishment for the Collector's Office, according to Mr. Pelly's scale, was introduced on the 1st of June last. It here caused but little change in the number of servants, but the increase in the salary of the lower grades has had a beneficial effect. The new Batta rules too are of course looked upon as a great boon, and the greatly enhanced expense of travelling, and of all articles of consumption, certainly called for some change in the rates hitherto in force.

24. No steps were taken during the year under report towards the introduction of the new Police system into this Province; but I am daily expecting the Inspector General to visit the District with the view of organizing the same. It is highly desirable that no further delay should occur.

25. The Printing Press in my Office has, the Board will have learnt from my report of the 11th instant, continued in full work.

KISTNA DISTRICT, 28th May 1861.

No. 118.

From G. THORNHILL, Esq.,

Acting Collector of the KISTNA DISTRICT.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Chepauk, Madras.

1. I have the honor to submit the Administration Report of the Kistna District for the official year 1860-61, together with the usual Statements A, B, C, &c.

2. The re-appointment of a third Deputy Collector to this District has afforded much relief to the Sub-Collector and his Establishment, who were overworked before, and is attended with much benefit to the people of the Taluqs* under the Deputy Collector's charge, the average distance from Guntoor, the Sub-Collector's head-quarters, being between 60 and 70 miles.

3. The Territorial adjustment of the new Revenue Taluqs was made at the beginning of the current Fasli; but the new Police not having as yet entered the District, the revision of Taluq Establishments has not taken place; and the new Taluqs have been sub-divided into divisions, nearly corresponding with the old Taluqs, under the old Establishments.

4. JUDICIAL.—The only case worth noticing here is that of Vissanapeta Estate which has been re-admitted in appeal before Her Majesty in Council. No cases of any importance have been preferred against the Collector in any of the Courts of the District.

5. CRIMINAL JUSTICE.—The Arms Act XXXI of 1860 came into force on 1st October last. Some apprehension was felt at first that, if strictly carried out, it might lead to unnecessary interference with the people of the country by the subordinate Officers of Police. This, however, was quite removed by the Order of Government, No. 1,415, dated 1st November 1860, by which all needless interference was strictly prohibited.

6. The Ammunition Act is also in full force. Sulphur imported is kept in the Sea Custom House and issued out in small quantities, as required by the licensed Vendors. Two persons only have received licenses from Government for the sale of this article in the Kistna District.

7. The following are the only crimes of any magnitude that have been brought to light during the past year. Two gang robberies, one attended with murder, committed by British subjects in His Highness the Nizam's dominions. The accused were apprehended in both cases, and committed to stand their trial before the Sessions Court at Masulipatam. Partial conviction was obtained in one case, and in the other all were acquitted. A third gang robbery was committed in Dachipalli Taluq near the frontier, in which property alleged to be worth Rupees 1,000 was carried away, and the criminals, who are supposed to be inhabitants of the Nizam's dominions, are still at large.

8. In Bapatla Taluq, a boy aged nine years was murdered for the sake of ornaments worth only Rupees 18. The murderer* has not been detected. The public are constantly warned of the danger of allowing children to go about with jewels on their persons; but without much effect.

9. A robbery of a Banghy mail was perpetrated by a man who passed himself off as a substitute for a runner, and so obtained possession of the mail. The offender was brought to trial before the Sessions Court, and punished by six months' imprisonment and 100 lashes.

10. The Cattubadi Peons in the Western frontier Taluqs having been assessed with quit-rent on their Inams by the Deputy Collector of the Inam Commission, declined to fulfil their duties; and a temporary increase of crime was the consequence. The levy of quit-rent, however, having been discontinued, in communication with the Inam Commissioner, the men returned to their duty at once.

11. Some gangs of robbers were also reported to have assembled on the Nizam's frontier of the Nandigama Taluq, at the commencement of the hot season; and I have given the Tahsildar the assistance of such Peons from the Huzur Establishment as I have been able to spare. No very serious robberies have taken place in that direction.

12. The Taluq Sheristadars have been invested, under the orders of Government, with powers of Ameens of Police, and have been of great assistance to Tahsildars. Every endeavour too is made to cause Village Moonsiffs to exercise their powers in disposing of petty cases.

Dated 16th October 1860,
No. 1,886.

13. The Head-quarters of the Masulipatam Sibbundy Corps, under Captain Cooke, are stationed at Jaggayapeta. Ever since the attack on that Town by Rohillas in 1857, there has been a great feeling of insecurity amongst the inhabitants, which the presence of the guard is hardly sufficient to check. It is a place of considerable wealth and importance, and should on no account be left without the protection of a Detachment of disciplined men under a European Officer.

14. Lieutenant Frazer, 2nd in Command of the Sibbundy Corps is stationed at Guntoor. The portion of the Corps under his command supplies all the guards formerly furnished by the Veteran Battalion both in Guntoor and in other places.

15. The Statements, as per Forms prescribed in the Board's Circular dated 11th February 1859, are herewith submitted.

16. Form A shows a decrease in wet cultivation to the extent of 983 acres. The want of rain at the commencement of the season was so great that a much worse result was expected. The young paddy was, however, grown in seed beds all along the Kistna channels, and was ready to transplant when the rain fell late in the season. On the whole, the outturn of the season was fair; but notwithstanding every available drop of water was devoted to irrigation, the navigation of the canal having been stopped for some time, the supply was not fully adequate to the demand for the land dependent upon it.

See Captain Ryves' report to
Chief Engineer in Board's
Proceedings, 29th August
1860, No. 3,948.

* Vinukonda,
Palnad.

17. The apparent discrepancy between the land and Kist, as noted in the margin, is attributable to the relinquishment of lands paying the higher rate of Kist, and to the occupation of those bearing a lower assessment. On the other hand, it will be observed that there is a very satisfactory increase in the cultivation of the dry lands in the interior, for which the season was rather favorable. The revenue, however, shows a decrease of Rupees 3,616, which is principally owing to the reduction of assessment on the Garuvu or sandy lands in the Guntoor portion, which will be noticed hereunder.

18. FORM B.—There is increase in the rates of prices of most of the grain and pulses, owing to the large exports to other Indian Ports. The fall of prices of cotton and indigo is attributable to increase of produce.

19. FORM C.—The increase in the collections of Land Revenue is attributable to punctual payment of Kists, and to the collections of the new Inam quit-rent. The increase in the Abkarry Revenue is owing to the collections of the Military Abkarry Farm of Masulipatam Town for the entire year having been made by the Revenue authorities; whereas in the preceding year the collections on account of this Farm were made by the Collector only for four months.

20. SALT.—The decrease in the Salt collections is attributable to Brinjarries not having repaired to Chinna Ganjam Kotar as usual. There has been a very great increase in the sales of salt in the adjoining Kotar of Kanaparru in the Nellore District, owing to some difference in the system of the two Districts. I have arranged with the Collector of Nellore, that the Deputy Collectors of the two Districts shall meet and make a full investigation into the matter.

21. SEA CUSTOMS.—The decrease in Sea Customs is owing to smallness of trade with Foreign Ports.

22. MOTURPHA.—The decrease in the Moturpha collections is owing to a portion of this revenue being incorporated in the Income tax.

23. STAMPS.—There is considerable increase in the collections of Stamps, owing to the very large sales with reference to Act XIV of 1859, and to the provisions of the new Stamp Act.

24. EXTRA REVENUE.—The increase in the items of Extra Revenue is attributable to the transfer to this head of certain small sums held under deposit for a long time.

25. FORM D calls for no remarks.

26. FORM E shows an increase of 4 lacs in the value of exports of pulses and cotton; but in the duty levied, there is a decrease which is owing to the smallness of exportation of Bengal gram, &c., to Mauritius and Bourbon, and small importation of Wines, &c., direct from Europe.

	Number of Ryots.	Amount due.	Sale proceeds of property.
Ryots of Garuvu lands in Bapatla and Ponnur Taluqs.....	80	1,789	401
Other Ryots.....	3	38	15
	<u>83</u>	<u>1,827</u>	<u>416</u>

27. Most part of the Land Revenue has been realized without difficulty, coercive measures having been resorted to in a very few cases as particularized in the margin.

No Ryots have been sent to jail as Civil defaulters.

28. The cultivation of indigo is carried on as usual; but the crop is stated to have been comparatively bad.

29. Labor is still at a premium; but no increase in the rates of hire has been made. The Vallur Rajah has requested that he may be relieved of his contract for the supply of bandies, so far as the general public are concerned. He is, however, willing to renew the contract for the supply of carts for Regiments marching, and for the transport of Government stores.

30. The dearth of labor is chiefly owing to large numbers of the laboring class having become cultivators; to the increase of cultivation, and to the great demand for workmen in the Public Works Department.

31. REDUCTION OF LAND ASSESSMENT.—The Kist of the Garuvu lands in the Guntoor District has been reduced by Government from Rupees 2½, 2 and 1½, to 1 Rupee per acre. Some Royots have re-occupied lands which they previously gave up, and the remaining portion will, I hope, be gradually taken up again. There has been a decrease of revenue under this head of Rupees 25,186; the extent of land given up at the commencement of the season being 5,640 acres.

32. TIRWAJASTI.—The rates for the water assessment have been revised in the year under report. Mamul wet Inams, which have hitherto received water from the anicut free, have now been assessed in some instances with water-rate at 1½ Rupee an acre, on the ground that the irrigation previously furnished was imperfect. This has caused some discontent among the Inamdars. The same question as regards Zemindars is still under consideration, the Zemindars having been called upon to state if they are willing to enter into a composition with the Government.

33. The works noted in the margin are those which have principally occupied the Department during the past year.

34. The Bandar canal is open to Akumarru, a place within three miles of Masulipatam. A lock is being constructed at the former place, and a tunnel between that and Masulipatam.

These works are well advanced, and will, I hope, be finished before the end of the year. The canal can then be opened to the Town of Masulipatam, as the earth-work so far is completed. A bridge will have to be constructed where the canal crosses the main street of the Town, and there will then be nothing to prevent boats reaching the Fort, as the excavation is completed to within a short distance of the walls. The bridge above alluded to is also under preparation; and I am, therefore, in great hopes that before many months there will be uninterrupted communication by water between the Fort of Masulipatam, which is also the shipping Port, and the interior. The Navigation Company still run passenger boats on this canal at the fares noted in the margin; and notwithstanding the canal has been twice closed for considerable periods, they make a fair profit on their outlay.

35. The high level canal from Bezoarah to Ellore is also advancing; one lock and some other masonry works are still unfinished; but I have hopes that their completion will not long be delayed, when the communication between the Godavery and the Kistna, and between the Ports of Cocanada and Masulipatam will be complete. The Navigation Company are prepared to run passenger boats on that canal also, when it is opened.

36. RYVES' CHANNELS.—These channels were designed by Captain Ryves, Acting District Engineer, to improve the supply of water to the Gudivada Taluq. The channels derive their supply from the Ellore high level canal at a point about 4 miles from Bezoarah, and are laid out with a greater slope than the main canals, with a view to prevent the accumulation of silt, which is so serious an evil in those hitherto dug. The District Engineer informs me that one of the two branches will be ready by September.

37. REPAIRS.—Large sums have been laid out in clearing the channels both main and branch. The amount of silt deposited by the Kistna is something incredible, and as the upper reaches of the main anicut channels are almost on a dead level, the deposit in them is so great during a single season, as very seriously to diminish the supply of water passing down them towards the close of the year, when water is most urgently needed for the crops. The question of meeting this

PUBLIC WORKS.	
Irrigation and Navigation canals.	
Bezoarah and Bandar canals.	
Bezoarah and Ellore high level channels.	
Ryves' channels.	
Repairs to existing works.	

3rd class rates.		A. P.
Children from 3 to 12 years..	0 ½	per mile.
Adults.....	0 1	do.
2nd Class rates.		
Children.....	0 1	do.
Adults.....	0 1½	do.
Front Cabin.....	1 4	do.
Rear do.....	1 0	do.

evil, which will every year increase in intensity, deserves the most serious attention of the Engineering authorities.

38. **ROADS.**—The roads in the District formed the subject of a special report, dated 11th February last, and I have only to repeat that with the exception of that portion of the road from Masulipatam to Hyderabad which lies between Ibrampatam and the frontier, which is tolerably good, there is hardly a mile of metalled road in the District. The high northern road is almost impassable for months; and the same remark applies to the Madras and Hyderabad road, and the Masulipatam and Bezoarah road.

39. **POST OFFICE.**—There has been no material change in the Post Office arrangements. The District Post Establishments are undergoing revision.

40. **TELEGRAPH.**—The Telegraph Office established last year at Masulipatam has been very useful, not only for service messages, but also to private individuals and native merchants.

41. **MILITARY DEPARTMENT.**—The Veterans at Guntoor have been relieved by the Masulipatam Sibbundies under Lieutenant Frazer, who has taken charge of the Military buildings at that station, and pays the Pensioners. This has thrown an increase of work on that Officer and his Sibbundies, who supply all the guards formerly furnished by the Veterans. The Arsenal in the Fort at Masulipatam has been made over to me for a Sea Custom House. The Treasury guard at this station is still furnished by the Officer Commanding Masulipatam.

42. **MISCELLANEOUS.**—There has been much correspondence regarding the Transit duties leviable in the Nizam's Territories. The result has been that the Nizam's Government have undertaken not to levy any duty on goods simply passing through his territories without breaking bulk; to levy only 5 per cent. *ad valorem* on all goods imported into his territories, except salt, on which a special duty is levied; and to abolish all transit duties. A frontier Custom House has been established at Khodada on the Masulipatam and Hyderabad road, for the purpose of carrying out these orders. Complaints are, however, still occasionally received from merchants, of exactions practised on them.

43. The Travellers' Bungalows in the Masulipatam portion have all been furnished, and fees are collected under the rules from August last. The furniture for the Guntoor Bungalows has been received since the end of the official year, and will be distributed shortly. The total collections up to the end of April amounted to Rupees 550, or at the rate of 60 Rupees per mensem, the monthly expenditure on account of maties and cooks being only 25 Rupees.

44. **FERRIES.**—Four ferries in the Kistna river have been rented out newly in this year. It was reported that Travellers often met with trouble and inconvenience in crossing the river, owing to the non-attendance of the Ferry-men: the ferries have, therefore, been rented, and agreements taken from the renters.

45. **FISHERY.**—The fishery of the Kistna river at Bezoarah has been rented out this year for Rupees 100.

46. **JUNGLES.**—The new rules for the protection of jungles have been promulgated throughout the District.

47. **SALT.**—The salt pans at Nizampatam have been re-opened this year, under the sanction of Government dated 12th June 1860, No. 972.

48. **DEMARCATIION AND SURVEY.**—In the Masulipatam portion, the demarcation has been completed, and survey nearly so. In the Guntoor portion both are in progress; but the new assessment has not been introduced anywhere.

49. **INAM COMMISSION.**—The Deputy Collectors left the District early in the year under report. Most of the Inam holders seem to be quite satisfied with the result of the settlement made by the Commissioner. Some few, however, regret having agreed to pay quit-rent.

50. **EXHIBITION.**—No exhibition took place in this District in the year under report; but some cattle from the Guntoor portion went to Addanki in Nellore District for exhibition.

51. **SMALL-POX.**—This disease has been very prevalent at and near Bezoarah. It has also appeared in other places in the District, but the mortality has been comparatively small. The number of persons vaccinated is specified in the margin.

52. **CHOLERA.**—This epidemic was very severe in the months of May, June and July in the year under report. Bezoarah, Mangalagiri and Guntoor were the places which suffered most, but it was not confined to any one locality. It made its appearance again in April, but has since abated somewhat.

53. **MUNICIPAL IMPROVEMENTS.**—There are no Municipal institutions properly so called. The cleanliness of the Town is enforced as much as possible by the Police. Great clearings of prickly-pear have been made.

54. **EDUCATION.**—The Reverend Mr. Noble's School received a check on the occasion of the conversion of some of his pupils to Christianity, the Brahmin boys having all left him at the time. Many have come back subsequently, and the School is now nearly full again. It is an excellent Institution.

55. The Hindu English School in the Petta, which is in the receipt of a grant-in-aid from Government, is well attended, but the subscriptions upon which it depends are not regularly paid.

56. The other Schools in the District are small and in no way remarkable.

57. **MARINE.**—Nothing important has taken place in this Department. The steamer "Governor Higginson," under contract to Government, calls here monthly on her voyage to and from Rangoon and Madras, and is a great convenience to the community.

58. **INCOME TAX.**—The Income tax has been introduced without any serious difficulty. The forms and rules connected with it were entirely unintelligible to the people; and it is, therefore, not to be wondered at that but few returns were sent in, and that those which were sent in were in a large majority of cases so low that surcharges were obliged to be made in 95 cases out of every 100. Appeals too were equally numerous, amounting to nearly 70 per cent. of those surcharged. Every care was taken to avoid excessive assessment, and exemptions were freely granted where necessary, especially to the agricultural classes. About 15,000 notices were served. The assessments were almost all completed within the official year, and the appeals nearly all disposed of. The amount of assessment was about 55,000 Rupees and the collections nearly 20,000. The remainder is coming in rapidly, and will be realized in full in the next two or three months, without, I hope, any extensive resort to coercive measures.

59. **STAMP ACT.**—The sale of Stamps under the new Act has increased very considerably, as will be seen under the head Stamps. The marginal statement shows the sales since the introduction of the Act this year, compared with those for a similar period last year.

60. **CUSTOMS LAWS.**—The Sea Customs in this District is placed under the Deputy Collector in charge of the Treasury. The Arsenal in the Masulipatam Fort is now used as a Sea Custom House and affords excellent accommodation for goods. There are no complaints from any quarter.

61. **INCREASED PRICE OF SALT.**—The Telegram ordering the price of salt to be raised by 4 Annas per Indian maund was received on the 4th April 1861, and measures were immediately taken to give effect to it. The time that has since elapsed is too short to enable any judgment as to the probable effect on the consumption and revenue to be formed.

62. **THE NEW TARIFF.**—This has been widely circulated in the District Gazette, and is now in full force. No remarks whatever have been made about it that I have heard.

63. **REVISION OF ESTABLISHMENTS.**—In May 1860, the Huzur Establishments were revised according to Mr. Pelly's new scale. On this occasion, a large number of Gomastahs as well as

	1859-60.	1860-61.
October... ..	1,745	3,009
November... ..	3,309	3,190
December... ..	3,511	2,909
January... ..	1,858	4,120
February... ..	1,449	3,081
March... ..	2,112	2,992
April... ..	2,513	7,488
	16,497	26,789
Increase... ..		10,292

Peons were thrown out of employment. This was in addition to the still larger number thrown out at the close of the year 1859, by the amalgamation of the Masulipatam and Guntoor Kacheris, and the numbers who have suffered by the changes have been large.

64. Owing to the great extent of the District, and the confusion consequent on the amalgamation of two Districts differing so widely in administration as did the Masulipatam and Guntoor Districts, the work has fallen very heavily on the reduced Establishment. The addition of two Accountants has afforded some relief; and the appointment of the extra Deputy Collector with his Establishment has also been of great assistance, especially to the Sub-Collector. Should the latter Officer's Establishment still prove inadequate to the proper discharge of the duties devolving upon it, I shall address the Board again on the subject.

65. **BATTA RULES.**—These rules are much appreciated by the servants in the Office. Some increase in the former rates was, however, much needed, as the cost of travelling is now much greater than it was when the old rules were framed. The Head Sheristadar is the only loser by the change.

NELLORE, 23rd May 1861.

No. 99.

From J. W. B. DYKES, Esq.,

Collector of NELLORE.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Chepauk, Madras.

1. In accordance to the orders of the Board, under date the 23rd June 1860, I have the honor to report on the Revenue Administration of this District for the official year that has just closed.

2. **SEASON.**—The season, as the Board are aware, has been unfavorable to agriculture. Beginning well, a fair fall of the north-eastern monsoon in October closed the supply of rain for the year. Since October, it may be said there has been no rain; and the long-continued drought has told severely not only on the "wet" and "dry" crops, but also on the pasturage and on stock generally.

3. **PRICES.**—The bad season has told also on the prices of agricultural produce which, with two or three exceptions, have risen on an average nearly 7 per cent.

4. **REVENUE COLLECTION.**—The following abstract shows the revenue of the last five years:—

ITEMS.	1856-57.	1857-58.	1858-59.	1859-60.	1860-61.
	RS.	RS.	RS.	RS.	RS.
Land Revenue...	18,43,751	16,79,497	19,99,728	19,46,335	18,25,625
Abkarry ...	36,515	35,999	38,986	36,289	34,170
Salt ...	5,25,220	5,42,649	6,72,677	6,10,331	8,65,727
Sea Customs ...	...	33	680	334	2
Moturpha ...	16,784	16,257	17,058	16,871	14,870
Stamps...	21,103	22,501	22,576	26,455	32,873
Frontier duties...	...	...	...	...	...
Extra Revenue ...	6,697	8,398	6,111	7,403	7,249
Total ..	24,50,070	23,05,334	27,57,816	26,44,018	27,80,516

5. There is, it will be seen, a net increase on the gross revenue over last year, of Rupees 1,36,498, which is attributable almost entirely to a large rise in salt. In the Land Revenue, in

consequence of the season there has been a decrease of Rupees 1,20,710, notwithstanding that in the year under report the Kanigiri villages with collections up to Rupees 38,610 have been added to this District; and in the Abkarry, Sea Customs, and Extra Revenue, there has also been a slight decrease. But in salt, as I have already stated, there has been a large increase to the extent of Rupees 2,55,396; and this increase has more than counterbalanced the fall in the other items of revenue enumerated above, assisted by a rise in Stamps to the extent of Rupees 6,418.

6. A comparison between the Ryot's holdings of Fasli 1270 and those during the last

	Acres.
* Fasli 1269.....	5,14,324
Do. 1270.....	5,42,463
Increase.....	28,139

Fasli is instituted in the margin*. Deducting from the total extent of Fasli 1270 acres 32,033 composing the Taluq of Kanigiri, and comparing the remainder with the extent of land under occupation in Fasli 1269, a

decrease of 3,894 acres is shown on the former year, or about 1 per cent.

7. In the Statement No. 3 which accompanies the report, the collections under the heads of Land and Sundry sources of Revenue, from May 1860 to April 1861, are compared with those of the last year. This Statement exhibits a decrease of demand, which has arisen partly from the arrears under the heads of Peshkush, Ryotwar and Rents, for more than one year, not having been so large as during the last year, and decreased collections under the head of Shrotriem Jodi, and partly from a decrease of the Ryotwar Revenue caused by the unfavorable state of the season. The total decrease would thus appear to be Rupees 1,20,710, but in reality it is more; when the collections of the Kanigiri Taluq are left out of consideration, the decrease amounts to Rupees 1,59,320. The arrears under the head of Rent for more than one year for Fasli 1268 having been collected in Fasli 1269, the collections under this head show a falling off in consequence.

8. The decrease under the head of Abkarry has occurred from the several instalments not having been paid as regularly as during the last official year.

9. The large increase of Rupees 2,55,396, in the collections under the head of Salt, is partly due to an increase in the price of salt having been in force during the whole of the current official year, and partly perhaps to the dryness of the season, which enabled the Inland trade to commence earlier than last year. But besides these causes, another is to be found, I believe, in the

	Last year.	Current year.	Increase.
	RS.	RS.	RS.
† Home Sales ..	2,09,510	2,47,739	38,229
Inland Sales....	3,64,302	5,88,659	2,24,357
Sevoy Jumma...	117	258	141
Total..	....	.....	2,62,727

inferior quality of the salt manufactured last season in the South Kistna pans, which has thrown a good deal of the Kistna demand into this District. In the Inland sales, the gross increase was Rupees 2,24,357, as shown in the margin;† but there is a decrease in the item of export by sea of Rupees 7,331,‡ which leaves a net increase of Rupees 2,55,396.

‡ Last year.....	36,402
Current year.....	29,071
Decrease.....	7,331 •

§ Tax on salaries of public servants.....	7,504
Tax on trades, &c	16,690
Total..	24,194

10. The collections under the Income tax are shown in the margin.§ The total is Rupees 24,914 up to the 1st May; and in considering either the collections or the demand, it must be remembered—1st, that it was only at the close of the calendar year, or four months ago, that a commencement

could be made; for after the Act had become law, it was necessary to translate the Act and the Forms, and print the Forms at a Press only intended to relieve a few clerks in the public offices of the station; and 2ndly, that at the introduction of the Tax, it was expressly ordered that the easy introduction of the Tax was the first consideration.

11. Comparatively speaking, there has been a large decrease in the item of Sea Custom collections for the current official year, in consequence of a falling off in the imports of Coconut

coir, and Rupees 2 represents the Sea Custom this year against Rupees 334 last year. A Statement showing the imports and exports for the last ten years is hereto appended; and as regards this District, it will be seen there is little scope for observations on the effects of the new Tariffs:—

YEARS.	IMPORT.		EXPORT.		RE-EXPORT.		DUTIES.
	Goods.	Cash.	Goods.	Cash.	Goods.	Cash.	
	RS.		RS.				RS.
1. From May 1850 to April 1851.....	793	...	15,832	...	...	...	50
2. From May 1851 to April 1852.....	115	...	45,227	...	...	...	185
3. From May 1852 to April 1853.....	3,412	...	12,603	...	...	...	161
4. From May 1853 to April 1854.....	44,258	18,782	18,982	10,600	...	...	11
5. From May 1854 to April 1855.....	3,526	55,166	17,836	8,052	...	...	137
6. From May 1855 to April 1856.....	...	21,390	...	2,667	...	...	...
7. From May 1856 to April 1857.....	15,930	30,848	99,727	6,780	...	...	...
8. From May 1857 to April 1858.....	8,748	...	70,043	...	...	...	33
9. From May 1858 to April 1859.....	...	495	92,997	...	...	...	680
10. From May 1859 to April 1860.....	2,036	19,447	55,091	...	...	...	334
11. From May 1860 to April 1861.....	17,793	14,806	28,057	8,400	...	...	2

12. There is a falling off of Rupees 2,001 in the item of Moturpha below that of the past official year, owing partly to such persons as come under the Income Tax Rules having been exempted from the payment of Moturpha, and partly to the suspension of Moturpha collections for a time in anticipation of the early introduction of the proposed License Act.

13. The increase under the head of Stamps for the current year over the past official year, amounts to Rupees 6,418. Of this, Rupees 1,767 has arisen in consequence of Stamp fines having been ordered in February 1860, to be credited to the head of Stamp duties, instead of to the Judicial Department as formerly, the fines, however, having amounted only to Rupees 609 during the past official year; and the remaining Rupees 4,651, in consequence of sales under Act XXXVI of 1860.

14. There are no frontier Customs in this District.

15. The decrease in the item of Extra Revenue has occurred in consequence of the Dowl Izafa of Faslis 1266 and 1267 having been included in the revenue of last year and there being no arrears of this nature in the current official year. On the whole there is a falling off of Rupees 154, notwithstanding a small rise in the sale proceeds of palmyras.

16. GENERAL RESULTS.—Excluding the revenue of the new Kanigiri Taluq, there is a net increase of Rupees 1,36,498 on this year's revenue over last; and notwithstanding the introduction of new taxes, and an unfavorable season, the collection of the revenue has been carried on with great punctuality and facility. In the Land Revenue there have been difficulties, owing to the enforcement of the claims of the State against those who by caste and official influence had under the old orders successfully evaded those claims; but these difficulties like the individuals are insignificant in proportion to the bulk of those from whom the revenue has been collected, and by whom as usual it has been paid willingly and I trust without much difficulty.

17. EXHIBITIONS.—The Cattle show held at Addanki in January was very successful. The number of stock exhibited showed a large increase on last year; the change made in the rules excluding the winner of prizes in full grown bulls from competing again for the same prize had had a good effect; and the attendance, as well as the number and quality of stock exhibited, showed the interest taken in these Exhibitions.

18. LOCAL FUNDS.—The local funds have been laid out entirely in the improvement of cross roads to the Coast, the Rapuru, and Dugarazupatnam, Dorenal and Krishnapatnam, &c., and I believe that a steady adherence to this policy is the most effective mode of expending these limited funds with a view to the development of the District trade.

19. DISTRICT PRESS.—There has been a great improvement in the District Press under the present superintendent Mr. Koteh. He found an indolent and inefficient Establishment, and by his own good example and steady discharge of his duties with reference to his subordinates, there has been a change in the style of the work turned out, that can easily be traced by a reference to the District Gazette, and an increase in the amount of work turned out, without which the operations of the Income Tax Department would have come to a stand still. Much more plant is, however, still needed to enable the Press to meet the requirements of the District, and to this my attention shall steadily be given; for the District Press is the Collector's right hand.

20. DEPUTY COLLECTORS.—The advantage of having Officers of the official position of Deputy Collectors has been fully shown this year. On the introduction of the Income tax, the Collector could at once turn for assistance to Officers whose position placed them beyond the difficulties that beset the imposition of this very delicate assessment; and when the Military pensioners were transferred to the care of the Revenue authorities, here again in the Treasury Deputy Collector the requisite agency was ready at hand to meet the additional labour thus imposed on the Department.

21. PUBLIC BUNGALOWS.—The furnishing of the Public Bungalows has been an advantage to travellers; but it has been accompanied by a retrenchment in the Establishment that will I fear be productive of inconvenience, and I understand is not in accordance with the system in Bengal, where pensioned sepoys are retained to take charge of the Government property as well as servants to wait on travellers. The Bungalows are good buildings and in good order; and the accommodation now afforded to travellers cannot but be appreciated.

22. The re-organization of the territorial distribution of the District has been completed, save as regards some outlying villages; and with the exception of the Taluq of Ongole, the present arrangement of Taluqs is I think most satisfactory. In Ongole, the awkward shape of the new Taluq will I fear be felt.

23. REDUCTION OF REVENUE ESTABLISHMENT.—In no District has the revision of the Revenue Establishment been more felt probably than in Nellore, where small Taluqs and underpaid officials was the rule, a large salary and a large charge the exception. Previous to the introduction of the new system there were altogether 311 individuals of the classes entitled to pension, drawing on an average Rupees 25-3 per mensem. Now there are 251 officers of these grades drawing on an average Rupees 28-14 per mensem, and though in the decrease in numbers much must be attributed to the separation of Revenue and Police, in the difference of Rupees 3-11 in the average, there is unmixed matter for congratulation, and it cannot be but that the increase of pay will command increased efficiency of service, coupled as it is too with the recent increase in the rates of batta.

CUDDAPAH, 14th May 1861.

No. 58.

From A. WEDDERBURN, Esq.,

Officiating Collector of CUDDAPAH.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Chepauk.

1. I have the honor to report on the Administration of this Collectorate in 1860-61.

	Inches.	Cents.
May 1860.	0.25	
June	0.92	
July	1.57	
August	4.25	
September.....	3.43	
October	6.98	
November.....	0.15	
December	0.65	
January 1861.....	0.0	
February	0.0	
March.....	0.50	
April	0.0	
	18.70	

2. STATE OF SEASON.—The casual rain of May and June was slight and partial; some heavier rain fell in all except the Western Taluqs in July; there was some heavy rain in August and September and a few days of heavy rain in October, which filled a good many small tanks. Scarcely any rain fell in November or subsequently. The whole average fall seems to have been under 19 inches.

3. The scantiness of the early rain was against the dry cultivation.

4. CROPS.—The Jonna, which is extensively cultivated in the north-western Taluqs, was nearly a failure; both scanty and blighted; its produce less than a half crop. Cotton, indigo and pulse were short, yielding about three quarters of a crop. The late sown inferior grains such as corra and arica produced half. The well cultivation was as usual steady. It is not liable to the vicissitudes affecting land depending on tanks or falling rains. The tank cultivation corresponded with the supply received from three quarters to half; Sugar-cane was a fair crop; some rice withered.

5. HEALTH.—Fever of a typhoid character has been prevalent and fatal in many cases. Cholera appeared in July, August and September. There was also considerable mortality among cattle.

6. STATEMENT A.—The apparent increase in cultivation, acres 1,49,822, Rupees 1,22,453 assessment, is the result of an earlier settlement this year. Last year's report, written before all the returns of a later settlement had been received, did not show the full cultivation of that year. This year, the settlement being completed by the middle of April, the whole cultivation has been entered. Another discrepancy has to be noted in the column of assessment. Last year the survey assessment was entered, this year the net assessment; now that the latter has been introduced during the past year into the village Registers, this course will be also adopted in future.

7. STATEMENT B shows a steady rise in almost every species of agricultural produce with the singular exception of cotton. I cannot account for the cause of this, more especially as the crop was a somewhat short one. Sugar was stationary.

8. STATEMENT C.—It will be seen that there has been an increase in the collection of arrears of revenue. The decrease in the collection of the current revenue is due to the demand being less on account of the short tank cultivation, which necessitated a partial remission, and partly to a want of punctuality in the collections of this year. This has been duly noticed. The decrease in collection of Abkarry shows also a remissness in the Tahsildars, which is now the subject of inquiry.

9. The Moturpha shows a decrease, some of its payers having been rated to Income tax, and in the expectation of a License tax; there was a delay in the settlement of the Moturpha this year. There is a slight increase under the head of Stamps, as usual.

10. STATEMENTS D and E are not applicable to this District.

11. STATEMENT F requires no remark.

12. The coercive measures adopted for the realization of the revenue were confined to a few cases in one or two Taluqs where land was sold in satisfaction of arrears. In Budwail Taluq there appears to be some squatters who neither pay rent, nor give up their land, and who are consequently evicted by the sale of their land in default of personal property. Some Tahsildars also seem to postpone realizing the instalments until the year is over for which they were due. If the Kists were punctually collected, such sales in all probability would not be required; but the village officers are chiefly to blame in this matter: after all, the balances and the land sold were trifling.

13. I am desired to notice the Income tax, and Stamp Act, and Customs laws; the price of salt; new Tariff; revision of Establishment, and Batta rules.

14. The Income tax as regards its incidence on native merchants and traders is not a novelty. The Veasabudy, or tax on commerce, and Moturpha, on the artisan class was, if carried out with integrity, a heavier impost, being rated at 10 per cent.; but it was notoriously avoided by the rich and fell upon the poor. A better distribution of taxation has been effected by the Income tax; but that in the absence of returns, or even with them, it has been correctly computed in every case, no one will pretend to say. Many will pay more than they are justly liable to rather than expose their dealings, and many have doubtless obtained an easier assessment from the absence of trustworthy information as to their means or income. Assessments to the amount of Rupees 65,941 have been made; but from these the amount of the persons rated to Moturpha must be deducted, as it has been decided that they are not to pay a double income tax. Balancing the Income tax against the Moturpha, no great financial increase will appear, with the exception of the deductions from the incomes of Government officers, who will contribute about one-sixth the amount of the tax.

15. The tax was received with much but silent disgust by the people; but the measure has worked smoothly. The conduct of the native Assessors has been characterized by moderation, and no complaints of oppression have been made. The collections have been somewhat dilatory; so much time was lost before all the forms could be issued; but there is little reason to doubt the full collection being made before the end of the assessed year. The effects of the Stamp Act are not very visible, except in a greater demand for the new official Stamp paper for civil cases.

16. The Customs laws do not much affect this inland District exporting chiefly agricultural raw produce, and not importing many of the articles affected by the Tariff. The price of salt depends more on the cost of carriage than upon its original cost. It has not varied, and if found necessary to raise the price, the change will more likely end in adulteration with earth salt.

17. The new Establishments, complete as regard the Huzur, are yet incomplete, as a few Taluqs remain to be transferred under the new régime of Police.

81. There is no difference of opinion as to the propriety of raising the salary and decreasing the number of Revenue and Police employés, and the establishment of the District Press is calculated to dispense much useful information regarding their duties, to the subordinates, and to economize the labor and time of every Department.

BELLARY, 21st May 1861.

No. 98.

From A. HATHAWAY, Esq.,

Collector of BELLARY.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Chepauk, Madras.

1. With reference to the Board's Circulars marginally noted, I have the honor to submit my Report on the Administration of this District for the official year 1860-61, accompanied by the Statements marked A, B, C and F, prepared agreeably to the forms

* 11th February 1859, No. 506.
26th April 1860, „ 2,034.
23rd „ 1861, „ 2,105.

received with the first of the aforesaid Circulars, of which the forms marked D and E are not applicable to this District.

2. The prices of grain having continued highly remunerative, the Ryots have been able to pay their land assessment with tolerable punctuality; but in a few instances it was found necessary to attach the personal property of some of the poor Ryots, in order to meet the demands due by them to Government, which, however, was not sold, they having subsequently paid the amount.

3. Personal property to the value of Rupees 1,157 was distrained on account of the arrears of Rupees 1,175 of Fashi 1269, due by 74 Ryots; but of this it was eventually found necessary to sell only 2 Rupees worth.

4. No Revenue defaulters were imprisoned in this District during the year under review.

5. A small quantity of the Egyptian Cotton seed alluded to in the Proceedings of the Board of Revenue, No. 1,214, of 9th March 1860, having been received by me in the month of September 1860, it was duly distributed. A report on the result of the experiment has been called for, and will be communicated to the Board of Revenue on its receipt.

6. The cultivation of cotton, sugar-cane and indigo has been as follows:—

	Extent Acres.
Cotton.....	2,82,700
Sugar-cane.....	8,364
Indigo.....	3,346

There has been a decrease of 2,802 acres in the cultivation of cotton in this year as compared with the preceding one, owing to the failure of the seasonable rains required for it. This article and indigo are extensively exported to Madras, Mysore and Canara.

7. It is considered that about one fourth of the jaggery manufactured in this District is exported to the Nizam's dominions, the rest being consumed here.

8. The causes of the difference between the prices of grain and the collections of revenue in the year under report, and those of the preceding one, have been explained in the Statements marked B and C respectively.

9. In consequence of the continued high prices of the articles required for general use, and the operations of the Public Works and the Railway Departments, there has been no decrease this year in the rates of hire of labourers in comparison with those which ruled in the previous year, during which they were as follows:—

RATES.	
Annas.	Pice.
1	8
2	8
4	0
6	0
7	0
8	0

10. No emigration has taken place from this District.

11. It has been reported that during the year under review 9,523 persons (being 1,023 persons in excess of those in last year) were vaccinated with favorable results in almost all cases; and that about the commencement of the above year, 920 persons (being 3,480 persons less than in last year) died of cholera, which disease, however, disappeared afterwards.

12. The irrigation works in this District have been maintained in good order by the Department of Public Works, so that no hinderance has been caused to cultivation. They are likely to prove very efficacious when the rains supply them with sufficient water.

13. Agreeably to the Orders of Government marginally* noted, the Taluq of Yadaki in this District has been absorbed in the Taluqs of Tadpatri and Gutti; sixteen villages of the Taluq of Tadpatri have been transferred to the District of Cuddapah, and ten

* 21st December 1859, No. 1,741, communicated by the Board of Revenue, under date the 24th idem, No. 5,444.

villages from the Taluq of Adoni to the District of Kurnool. Five villages have been transferred to this District from that of Cuddapah.

14. The revised Establishment sanctioned by Government in their Proceedings marginally* noted, has been introduced into the Huzur, and into the eight Taluqs of this District which have been occupied by the new Police, thereby causing a saving to Government of Rupees 2,284, as will be observed from the monthly Statements of reductions in the Establishment hitherto forwarded to the Board of Revenue.

15. During the year under review, the Income tax, and the new Stamp Acts were brought into full operation throughout the District. The assessment of the former up to the end of the official year under report amounted to Rupees 1,29,131, of which Rupees 50,175 inclusive of the Income tax on salaries, &c., have been collected as exhibited in Statement C; from which it will further be observed that the amount of collections from the Stamps in the year under review, is Rupees 10,220 in excess of that of the last year; which amount is likely to be increased still more in the following year, inasmuch as the new Stamp Act was not brought into force in this District till the month of January 1861. The necessary arrangements have been made for the speedy supply to the people of the Stamp papers required by them.

16. The amount disbursed to the Huzur Establishment, who were on circuit during the last month, on account of batta, agreeably to the rates sanctioned by Government in their Proceedings of 12th March 1861, No. 569, which was brought into effect from the 1st of April 1861, is Rupees 36-4-0, being Rupees 6-4-0 in excess of the amount according to the old rates.

17. The two Deputy Collectors in this District continue to discharge satisfactorily the duties entrusted to them. Strinivasa Rau, the 1st class Deputy Collector, has charge of two Taluqs; and Mr. Blake is in charge of the Treasury, and has the Magisterial charge of the Taluq of Bellary. Owing to the Banking system recently introduced, his time is fully occupied; and I would strongly recommend him for promotion to a higher grade.

KURNOOL, 30th May 1861.

No. 52.

From J. I. MINCHIN, Esq.,
Acting Collector of KURNOOL.

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue, Chepauk, Madras.

1. I have the honor to forward the prescribed forms for the preparation of the Administration Report for the past official year, as directed in the Board's Circular of the 11th February 1859.

2. The falling off in the Land Revenue for the year has been caused by the unfavorable nature of the season in all the outlying Taluqs of the District. In the central Taluqs of Kurnool proper the season was by no means unpropitious. Sufficient rain fell in August and September last to ensure the success of the dry crops in the black cotton soil throughout the year, and all the tanks in that part of the country received a full supply. The consequence was that in the four Taluqs of Kurnool proper there was an increase of cultivation amounting to about Rupees 10,000 over the preceding year.

3. The rain was, however, very local. In the south-west of the District, in the Taluqs of Pattikonda and Koilkootla, there was an absolute drought in many villages, while within

thirty miles a burst of the south-west monsoon ensured agricultural prosperity. It was, however, in the eastern Taluqs of Cumbum and Markapoor that the season was most unfavorable. These Taluqs, separated from the rest of the District by the Nalla-Malla range, are alone dependent on the north-east monsoon, which was this season a complete failure. Even the Cumbum tank received only a half supply, and is now dried up for the first time for many years. The natives state that this has not previously happened since the disastrous famine in the year Nandana (1830).

4. The failure of the season in these Taluqs has caused a large decrease in cultivation of the wet crops there, and has more than counterbalanced the increase of revenue in the rest of the District.

5. The revenue has been collected with the usual facility, the decrease in the collections as compared with the preceding year, arising from a portion of the Markapoor Taluq having been transferred to the Nellore District, and to the decrease in cultivation in the Taluqs dependent on the north-east monsoon.

6. There has been but little resort to coercive measures for realizing the revenue, and in no instance has recourse been had to the imprisonment of defaulters.

7. No new product has been cultivated in the District, but the cultivation both of indigo and cotton has been carried on more largely than was to be expected, considering the increase in the price of all the grains, the ordinary products of the country.

8. Statement B shows that there has been a gradual rise in the price of all grains, even over the very high prices ruling in the preceding year. The rise has unquestionably been caused by the failure of the season, especially in the neighbouring Districts, and large quantities of grain have been exported into Cuddapah from the Taluqs of Kurnool proper. The conjunction of such extraordinary prices, with a harvest above the average, has been singularly advantageous to the agriculturists of the favored locality, where both the worst and the most heavily-assessed lands have been alike cultivated at a profit. The present thriving condition of the Kurnool Ryots is undeniable.

9. There have been no permanent reductions of assessment in the District, except in the Taluq of Pattikonda, in which the reductions took place while it formed part of the Bellary District. Although this Taluq suffered severely this season from the want of rain, the regular increase of cultivation which has taken place in recent years has not been checked, and the loss of revenue, which would otherwise have taken place from the failure of the wet crops, has been made good from this source.

10. I have in a separate report* informed the Board what steps have been taken for the assessment and collection of Income tax. It will suffice here to state that the assessment for the whole District will amount to about Rupees 70,000, and that although the amount of collections entered in Statement C appears small, in reality the whole of the two instalments due before the close of the official year, had been collected from the tax-payers under the head of Vissabady. I have full confidence that the greater part of the assessment will be collected with facility, but the Tahsildars are aware that they will receive my support wherever it may be necessary to have recourse to coercive measures, which I trust will not often be the case.

11. There has been nothing which can be called opposition evinced on the part of the people to the imposition of this tax. The returns under Schedule 2 have, however, been uniformly false, and the assessments under that Schedule have, therefore, been necessarily made greatly on conjecture. I fear that some cases of individual hardship must consequently have arisen, but the falsity of the returns was so obvious that it was impossible to accept them, and every opportunity was afforded to those assessed to appeal against the surcharges.

12. Had the returns given in by the people been generally accepted, the assessment for the whole District would certainly not have exceeded Rupees 10,000.

13. The operations of the Stamp Act produced an increase of nearly Rupees 2,000, which, though apparently small in amount, is 11 per cent. upon the revenue of the preceding year.

14. Comprehensive revisions of Establishment have been carried out during the year under review. On the 1st of June, the Huzur Establishment was remodelled on the new scale, when the strength of the English Establishment was increased to a considerable extent, which had been previously too weak for efficiency. The reduction that took place amongst the Gomastahs, has in no way interfered with the transaction of business, as the simplification in the Revenue District accounts has materially lessened the work of the Vernacular Accountants.

15. On the same date, the first steps were taken for the introduction of the new Police, which, within the short space of five months, were organized throughout the District. The working of the Police body does not fall within the scope of this report, but the successful working of the force, in conjunction with the assistance of the Kurnool Irregular Horse, gave to the people of this District the inestimable blessing of security from heinous crime, while in the surrounding Districts gang robberies were of nightly occurrence, and no property was secure.

16. The successful organization of the Police enabled a reduction to be effected in the Irregular Horse of the additional levy raised in 1857. The cost of this reduction, effected on the most liberal terms to the reduced men, was Rupees 16,478-5-2, while the annual saving thus made amounts to Rupees 30,000.

17. The new Police force was manned chiefly from the old Establishment of Revenue Peons, almost all of whom, if physically qualified, went over to the Police on its formation. I attribute the success of the Police in a great measure to this fact. There is no antagonism between them and the revised Revenue Establishments. The old united Establishments with their multifarious duties, were in fact divided into new Departments, and have continued to work together in the most complete harmony. The present Police are chiefly the former Peons, with increased pay, strict discipline, and constant supervision. The new system in its working has gained the confidence of the people, and its success in this District is undoubted.

18. The re-organization of the Taluq Revenue Establishments was coincident with the introduction of the new Police. The Taluqs, formerly twelve in number, have been reduced to eight, to each of which a liberal Establishment has been allotted. The pay of the Tahsildars has at the same time been raised to an allowance commensurate with the importance and responsibilities attached to their office.

19. As the reduction in the number of Taluqs has been accompanied by the appointment of such Magistrates in the larger Taluqs, the convenience of the people has been in no way lessened by the measure, as would otherwise have been the case. The Tahsildar's, or Sub-Magistrate's Cutcherry is within easy reach of all who require the interference of authority, and with the assistance of this Officer, and the great reduction in his own work, the Tahsildar is quite able to manage the larger-sized Taluq which now forms his charge. Having been previously of opinion that this change, however financially necessary, would not be an advantageous one, I have much pleasure in stating that the increase in the size of Taluqs has not in this District been attended by the slightest inconvenience. The increase in the pay of the Tahsildars and the revision of the Taluq Establishments, ensuring the efficiency of each Tahsildar's staff, has, therefore, been effected without any countervailing evil.

20. A scheme for the thorough reform of the Village Establishments has been prepared, and on most points has received the sanction of Government. I trust that when carried out, the efficiency of the administration will be secured in every grade. Beyond the preliminary arrangements for giving it effect, nothing has been done on the subject in the last official year; but this re-organization of the Village Establishments will be the most interesting experiment to be carried out in the current year, and will complete the work of purely administrative reform commenced during the year under report.

21. The operations of the Inam Commission in the District will be reported in detail by Mr. Taylor. The work of the Deputy Collectors has been carried on vigorously, and will

unquestionably be brought to a conclusion in the current year. The settlement of the Inams affords more than the usual satisfaction in this District, as the enforcement of quit-rent is accompanied by the abolition of an obnoxious cess levied on Inams by the Mussulman rulers of Kurnool, and the Inamdars consequently obtain the enhanced security of tenure at a very small additional cost.

22. Owing to circumstances which need not be detailed, the operations of the Irrigation Company were suspended in October last, and have not yet been resumed. While the delay in carrying out the great schemes of the Company may cause disappointment to sanguine philanthropists, who disregard the difficulties of such an undertaking, I believe that it will prove beneficial alike to the Government and the Company. It is to be feared that the expenditure on actual work hitherto incurred has been simply wasted on a project which maturer experience has abandoned. But the outlay need not be regretted, if it serves to dispel too sanguine illusions, and is doubtless the cause of that careful preliminary investigation which is now being carried on, and which it is to be trusted will prevent for the future such wasteful expenditure, the result of misplaced energy and mistaken haste.

23. There is no doubt that when completed, the great scheme undertaken by the Company will prove of incalculable benefit to the people of this District.

NORTH ARCOT, 24th May 1861.

No. 104.

From J. D. ROBINSON, Esq.,

Acting Collector of NORTH ARCOT.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Chepauk, Madras.

1. PRELIMINARY.—I have the honor to submit the Administration Report of this District for the official year 1860-61, together with three of the Forms (A, B and C) appended to the Board's Circular, dated 11th February 1859, No. 506. Tables D and E are not applicable to this District, which has no sea board; and Form F has been dispensed with, under the instructions conveyed in paragraph 6 of the Board's Circular dated 26th April 1860, No. 2,034.

2. ALTERATION OF THE BOUNDARIES OF THE DISTRICT.—In my last report I noticed the reduction of the number of Taluqs from 13 to 9, and the transfer to the Madras Collectorate of the outlying Taluq of Satiavedu. Since that the line of border between this and the Districts of Madras and South Arcot has been improved and simplified by an interchange of those villages which most disturbed its regularity. By these changes this District gains on the whole some Rupees 25,000 of revenue.

Transferred from North Arcot to Madras District.	
Beriz, Rs.	
Satiavedu Taluq	72,000
Twenty villages from Wallajah Taluq.....	22,900
	<u>94,900</u>

Transferred from South Arcot and Madras Districts to North Arcot.	
Chetput Taluq	97,000
Twenty-two villages from Sriperumattur Taluq.....	23,000
	<u>1,20,000</u>

Net amount transferred to North Arcot. 25,000

3. The reduction in the number of Taluqs necessitated some alteration in the boundaries of those which remained, which has been effected with as little disturbance of old landmarks as was compatible with the objects in view.

4. CREATION OF RURAL GROUPS.—It now only remains to throw the whole Ayen area of the District into convenient rural groups; and for this purpose the necessary statistics are being collected upon which to draw up a general report in connection with the re-constitution of our Village Establishments.

5. NUMBER OF VILLAGES, ZEMINDARIES AND POLIEMS.—The number of villages of all tenures and the local means of irrigation are given in paragraphs 5 and 10 of last report. There also will be found a brief notice of the Zemindaries and Poliems comprised within this District, giving, I believe, full information on all the points which fall within the scope of such a report as the present.

6. The only novel event which should perhaps be mentioned here in connection with this part of my subject, is the confirmation to the Zemindar of Punganur of his titles as proprietor of the Estate, by virtue of an Istimirar Sannad recently presented to him by Government, with the usual Khilat and formalities observed on such occasions.

7. The Zemindar of Kangundi, I may also observe, still declines to accept his Sannad, on the ground of the reservations made in it with respect to the Inams; and it remains to be seen whether, under the liberal proposition made by Government in their Order of the 20th March 1861, No. 656, he will still object to receive it.

8. For information respecting the six Poliems lying within this Collectorate, I beg to refer the Board to my last report. None of these are held on Istimirar Sannad.

9. SEASON.—The season under review was most unfavorable; for although as respects the early rains, figures are not so far short of the average of the last five years, the fall was nevertheless so partial and uncertain that large tracts of ploughed land were left unsown in anticipation of more copious rain later in the year. These hopes were not realized, as a long intermediate drought ensued, followed by a failure of the north-east monsoon, and much of the early crop both wet and dry either never came to maturity, or where harvested, was far below the average in quantity and quality. The west side of the District suffered most severely, as there the tanks are small and dependent on surface drainage; but even in the neighbourhood of the large streams where the tanks are fed from the anicuts, or by spring, or river channels, the drought has had very disastrous results. In many villages, large tracts of land could never be ploughed for the second crop; in others, the means of irrigation failed before the standing crop could be brought to maturity; and even in the more favored localities, the outturn of the later crops of every description was much below the ordinary standard.

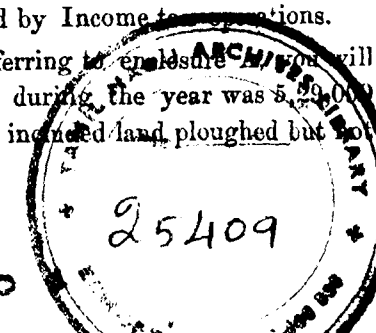
10. Never was the sound policy of completing our two great irrigation projects more abundantly proved than it has been by the results of the year on which I am reporting. The Palar river, it is true, never had what might be called a regular fresh; but the Ponne flooded several times; and had the subsidiary channels leading off from either anicut been complete, the saving in mere remissions would probably not have fallen short of half a lac of Rupees. In support of this assertion, I may mention that under the Sholingar and the few other tanks already connected with the Ponne anicut, no remission was either sought for or granted, and land which was formerly selling for Rupees 75 the Káni, now finds ready purchasers at Rupees 200.

11. SANATARY STATE OF THE DISTRICT.—The sanitary state of the District during the period under review was also very unsatisfactory. During the months of June and July cholera of a very malignant type broke out in the Wallaja Taluq, and 800 persons are reported to have fallen victims to the disease. In other parts of the District also the epidemic was more or less fatal. Of small-pox we have been comparatively speaking clear. In the hill and jungle tracts, murrain prevailed to a considerable extent among the cattle.

12. PRICES.—The prices of all kinds of agricultural produce continue very high, and have risen since noticed in my last report. This result is principally ascribable to the unfavorable outturn of the harvest, but is also said to have been influenced by Income Tax operations.

13. EXTENT OF CULTIVATION AND ASSESSMENT.—By referring to the enclosure you will learn that the total extent of land brought under cultivation during the year was 8,20,000 Kanis, bearing an assessment of Rupees 15,94,664. In this is included land ploughed but not sown.

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sown, the extent and assessment of which cannot be even approximately stated. Comparing these with the figures of the previous year, you will find that there is a decrease of cultivation to the extent of 8,657 Kanis paying an assessment of Rupees 76,157. These results, which are solely due to the unfavorable season, do not, however, represent the full loss of revenue, as the Jamabandi of the District is not yet finished, and large remissions will have to be made on account of Shavi, so soon as the village measurements have been tested and verified. In a season, such as that of which I am speaking, it has of course been impossible to do anything towards making fixed settlements with our cultivating classes; but as private wells and improvements multiply, there will be a natural tendency in favor of such engagements, which may safely be left to work out its own results.

14. **CULTIVATION OF SUGAR-CANE, INDIGO AND COTTON.**—The marginal statement shows the extent and assessment of land cultivated with sugar-cane, indigo and cotton. In sugar-cane and indigo there is a large falling off, as compared with the previous year, ascribable entirely to the failure of the rains. The production of cotton in this District is merely nominal; and it seems to be the universal impression that the soil is wholly unsuited to the plant. These figures do not include the produce of the Zemindaries and Polliems, where sugar-cane and indigo are largely cultivated.

15. **COLLECTIONS.**—From enclosure C you will find that the actual collections of revenue from Land and Extra sources amount to Rupees 22,54,099, being Rupees 1,42,962 below those of the preceding year.

16. **DECREASE UNDER THE HEAD PERMANENTLY AND NOT PERMANENTLY SETTLED.**—The trifling decrease of Rupees 288 under the head "Permanently settled," scarcely deserves notice; whilst the unfavorable season and consequent deficit in the general revenue fully explain the heavy loss of Rupees 2,20,844, incurred under the column "Not permanently settled."

17. In consideration of the distress caused by the failure of rain and a bad harvest, some little additional indulgence seemed called for in respect of the collection of outstanding arrears during the earlier part of the year; but the Tahsildars have been directed to put the Act in force against defaulters; and I have reason to hope that before the close of the Fasli, our balance sheet will present a much more satisfactory appearance than it now wears.

18. **ABKARRY.**—Under the head "Abkarry," there is an increase of Rupees 42,158, caused by the transfer in May 1860 of the Commissariat Farm at Vellore to the management of the Revenue authorities.

19. **MOTURPHA.**—The falling off of Rupees 2,976 in Moturpha has been occasioned by the accumulation of arrears, consequent on the operation of the Income tax, which left it uncertain under which of those imposts the rate-payers would eventually fall. Under the progress now made in the Income Tax Assessments, this confusion is rapidly disappearing, and outstanding arrears are now being collected under their respective heads.

20. **STAMPS.**—The proceeds from the sale of Stamps amounted on the 30th September 1860 to Rupees 13,682, and from that date to the 30th April 1861, to Rupees 52,431, making up a total revenue from this source of Rupees 66,113, being Rupees 28,051 in excess of the receipts of the previous year. Financially speaking, the measure is a great success, but its sudden introduction before the machinery was complete, and stock of stamps of all kinds available, has been productive of much inconvenience to the trade and general business of the District.

21. **INCOME TAX.**—There have been so much evasion and bad faith in the matter of Income tax operations that in no single Taluq have the assessments been completed by the local Officers. In the Zemindaries and Polliems the progress made is even more unsatisfactory, and it is only under a renewed pressure that returns are beginning to dribble in from the larger proprietary Estates. The assessments made by the local Officers up to the 30th April last, amount to Rupees 48,085 exclusive of charges on salaries of which Rupees 14,799 only have been collected on a

Kistabandi demand of Rupees 24,042. Inclusive of tax upon salaries, the amount of receipts under this head on the 30th April was Rupees 23,435. The number of cases in which surcharges have been made by the local Assessors is 842, against which there are 385 appeals. I have reason to believe that when the accounts are wound up, the outturn of the tax in this District will be from Rupees 25,000 to 30,000 higher than the original estimate, which was, all items included, about Rupees 60,000. The tax has provoked no angry discussion or resistance, nor had I indeed ever any fears on that score; but the more I see of its working, the more satisfied I am that its moral evils have not been overstated, and that to continue to enforce it under its present restrictions, is to offer a premium to every description of duplicity and cunning.

22. **EXTENT TO WHICH COERCIVE MEASURES WERE RESORTED TO FOR THE COLLECTION OF REVENUE.**—As already observed, an adverse season warranted a somewhat larger indulgence in collecting the public revenue during the earlier part of the year, and coercive measures, not hitherto resorted to except in two or three cases where personal property of trifling value was sold, may now become necessary for the recovery of the large arrears outstanding in the Taluqs. It is however anticipated that these arrears will for the most part be realized without recourse being had to the law for that purpose.

23. **NO REVENUE DEFAULTERS CONFINED IN JAIL.**—No Revenue defaulters were confined in jail during the year.

24. **REDUCTIONS IN THE REVENUE AND MAGISTERIAL ESTABLISHMENTS.**—By the reductions in the Revenue and Magisterial Establishments, consequent upon the extension to the whole District of the new Police system, a net saving, as per margin, of Rupees 4,387 has been effected.

25. **CATTLE POUNDS.**—During the year under report the number of cattle pounds was raised from 25 to 67, and in addition to the *ex-officio* keeper, a sweeper has been attached to each who is paid out of the proceeds Rupees 2 or 2½ monthly according to the importance of the tract in which his duties lie. The cost of erecting these pounds was Rupees 938, the sweeper being appointed as each pound became available. The fines collected from 1856-57 up to the end of 1859-60, amounted to Rupees 5,448-5-10; whereas the receipts for the year alone on which I am now reporting are Rupees 2,820, a fact which indicates that Act III of 1857 is now more generally recognized, and that the arrangements above described, which were taken on the Order of Government dated 4th June 1860, No. 705, have given a fresh stimulus to its operation.

26. **FOREST CONSERVANCY.**—During the latter part of the year under review, some progress has been made in establishing a system of Forest Conservancy in those tracts where any valuable timber remains, and where, with reference to Railway requirements, and the supply of the general market, control and protection seemed desirable. The principal timber-growing tracts lie at the north and south-western extremities of the District; but between these and running parallel to the Mysore border, are jungles which might be turned to profitable account in supplying fuel and small wood for sleepers and building purposes. To these the system has not yet been regularly extended, but may be hereafter, when the results of a year's experiment in the large Forests enable me to judge how far it is expedient or otherwise to bring them within the cordon of conservancy. Meanwhile, rangers with small establishments have been located in the forest tracts above alluded to, and a moderate seignorage is being levied at the rates and under the rules laid down by the Board in their Circular letter of the 27th November 1860, No. 5,497. The system has only been in operation since the 1st January 1861, from which time up to the 30th April, the receipts amount to Rupees 1,853-1-1, out of which, if there be deducted cost of Establishments, Rupees 162-14-9, there will remain a net profit to this head of revenue of Rupees 1,670-2-4.

By studiously avoiding any interference with the rights of the *bona-fide* Ryot and inhabitant to help himself to what wood he may require for agricultural and domestic purposes, I have been

able to put the system on its trial financially without provoking any of the jealousy and dissatisfaction which attended a former attempt of the kind.

27. **PUBLIC WORKS.**—The allotment for expenditure on Public Works during the year was Rupees 1,62,530. Of this there were expended on irrigation works Rupees 69,994; on roads Rupees 82,481, and on buildings Rupees 9,721, making up a total outlay of Rupees 1,62,196. In this expenditure new works figure for 40,286, and the balance was laid out on repair and maintenance.

28. The two grand irrigation projects of the District, the Palar and Ponne anicut works have already had my frequent and earnest advocacy. I need not, therefore, advert to them further in this place than to remark that what could be done for them in the absence of a special provision, has been done by the execution of some of the more independent and directly remunerative sections of works connected with the Palar project, out of an economy effected in the local allotment of the general Fund sanctioned in the Budget.

29. Of the roads opened out during the year, the most important perhaps is that which connects the large Town of Conjeveram with Arkonam, the point at which the south-west and Cuddapah railroads diverge.

30. **LOCAL FUND.**—The receipts on account of local Fund from Fasli 1267, when the cess was first imposed up to the 30th April 1861, amount to Rupees 1,02,972. The Fund was not turned to practical account, until the third quarter of 1859, since which the expenditure up to the close of the year under report has been Rupees 93,671. For this 327 miles of communication have been opened out in different parts, as well in the shape of entirely new lines as of old tracks and cross-roads improved and extended, to the great encouragement of trade, and the further development of the material resources of the District. There is a balance in hand of Rupees 9,301, which the receipts for Fasli 1270 will make up to some Rupees 30,000, a sum which will enable us to make many useful additions and improvements to the existing net work of roads.

31. **EDUCATION.**—To my observations in last report, under the head "Education," I have nothing to add beyond that a new School house is being built at old Arcot, at the joint cost of Government and the private community, and that Rupees 1,000 have been presented by the Mahaut of the Tirapathi Pagoda for a similar purpose, to which has been added as much more from the public purse.

32. **VACCINATION.**—There is a falling off in vaccine operations of nearly 2,000 cases. As I have already observed the causes of want of success are no longer to be sought for in the fears or prejudices of the people, but in the radical defects of the system itself.

33. **POLICE.**—Our new Police system has now taken firmer root in the country, and is winning for itself slowly perhaps, but surely, the good opinion and confidence of the people. The Force, both as respects material and efficiency, presents a very pleasing contrast to the old Police agency which it has replaced.

In its preventive and detective operations, there is a progressive improvement, which is full of hope, and which augurs well for the ultimate success of the system. That grand evil in the old *regimé*, the suppression of crime, is now no longer very possible; and yet in face of this greater publicity and of the temptation to crime which high prices and a bad harvest create, there is a very gratifying improvement in our criminal statistics. There was a marked decrease in the number of gang robberies during the past year; and during the first quarter of the current year there are only six cases of this grave offence against 19 for the corresponding period of 1860.

During my tour in the District, I made very detailed inquiries respecting the constitution of our rural Police, and ascertained from the lips of those most directly concerned, that the village Inspectors had, as a body, the confidence of the public, and that social position which are the best security for usefulness and efficiency. Much, very much depends on the activity and good judgment of the controlling Officers, but so far as it has been tried, the system is an undoubted success.

SOUTH ARCOT, 27th May 1861.

No. 67.

From H. WOOD, Esq.,

Collector of SOUTH ARCOT.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Chepauk, Madras.

1. I have the honor to submit the Administration Report for my District, for the year ending 30th April 1861, with the usual Statements A to G.

2. **SEASON.**—The past season has been an unfavorable one throughout the District, especially in the Western Taluqs and Chellumbrum, and agricultural operations have suffered proportionately. The little rain that fell from May to September was quite inadequate to the requirements of dry and wet crops, and though there was a heavy fall in October, the usual rain in November and December was limited to a few light and partial showers. The dry and wet crops have both fallen considerably short of the average. In the western part of the District large tracts of land have been left waste and the Nunjah crops have withered, thereby necessitating the granting of large remissions. (*Vide* letter to Board, 19th March 1861.)

3. **STATEMENT A.**—This Statement shows the total extent of all lands occupied during the year, amounting to acres 9,57,927, bearing an assessment of Rupees 29,38,098, which shows a decrease of acres 26,497, assessed at Rupees 1,72,979, when compared with the previous year. This decrease is owing to the sum of Rupees 77,042 being allowed as permanent remission last year on Poonjah assessments, and the transfer of 159 villages to North Arcot District.

4. **STATEMENT B.**—By this Statement it will be seen that there was a very scanty harvest both in dry and wet lands, owing entirely to the badness of the season and failure of crops.

For the same reason the prices were unusually high, especially varagoo, horse-gram and gingely-oil seeds.

5. **STATEMENT C.**—This Statement shows a decrease of collection in all branches of revenue of Rupees 2,49,506.

LAND REVENUE.—This decrease appears in permanently as well as non-permanent settlements. Of the former, Rupees 2,103 are outstanding on account of the Kists due in April not having been collected in full by the end of the month, and the remaining sum of Rupees 2,42,760 is attributable partly to the badness of the season, and partly to the transfer of 159 villages from this District to North Arcot.

6. **ABKARRY.**—The Abkarry Farm for the whole District having been let on lease for five years since Fasli 1266, the slight decrease in collection needs no remark.

7. **SALT.**—This considerable increase is owing mainly to the increased sale and manufacture of salt over last year, when the supply fell far short of the demand. The higher prices recently imposed by Government have so lately come into force that they have had little time to enable me to estimate difference in the annual sale, but since April 5th, an excess of 5,668 Rupees may be put down to the increased price.

	Acres.	RS.
1859-60	9,84,424	31,11,077
1860-61	9,57,927	29,38,098
Decrease..	26,497	1,72,979

	RS.
1859-60	27,14,865
1860-61	24,70,002
Decrease...	2,44,863

	RS.
1859-60	1,94,750
1860-61	1,33,622
Decrease...	1,128

	RS.
1860-61	3,92,837
1859-60	1,78,323
Increase...	2,14,514

	RS.
1860-61	42,165
1859-60	31,012
Increase...	8,453

8. SEA CUSTOMS.—The increase here observable is owing to the steadily advancing trade and the reduction of rates of duty allowed by Act X of 1860.

9. The small decrease in Moturpha calls for no special remark.

	RS.
1860-61	74,177
1859-60	31,392
Increase...	42,785

10. STAMPS.—The increase of revenue from this source is very considerable, as will be seen by Statement C. This of course is attributable to the provisions of Act XIV of 1859 and the introduction of the Stamp Act.

	RS.
1860-61	69,768
1859-60	63,799
Increase...	5,959

11. SAYER.—The increase here observable is attributable to the advance of trade consequent on the reduction of duties under Act X of 1860.

12. SEVOY JUMMA.—A small decrease under the head of Land Revenue, and increase under "Sundry sources," call for no remark.

13. STATEMENT D.—This Statement needs no remark.

	RS.
1860-61	11,15,763
1859-60	8,96,252
Increase...	2,19,511

14. STATEMENT E.—The excess of Rupees 2,19,511 observable over last year under this head is principally owing to the export of sugar to the London market, and grain to Ceylon and Southern India.

Value of goods liable to duty.	RS.
1860-61	15,70,130
1859-60	14,74,097
Increase...	96,033

15. STATEMENT F.—This Statement shows a satisfactory increase to the land trade, especially in the goods exported to, and imported from Pondicherry.

Average of 10 years from Faslis 1254 to 1263	RS.
Do. do. 1264	22,36,121
Do. do. 1265	19,31,276
Do. do. 1266	24,13,917
Do. do. 1267	25,56,902
Do. do. 1268	20,11,691
Do. do. 1269	27,45,858
Do. do. 1270	27,70,028
Approximate settlement of Fasli 1270	25,14,809

16. STATEMENT G.—This Statement shows an approximate estimate of Rupees 25,14,809, being Rupees 2,55,219 in decrease of last year, mainly attributable to the large remissions given on Savi and Putcut Bunjur, and the transfer of 159 villages to North Arcot.

17. Act XXXIX of 1858 works very satisfactorily, and no difficulty is now experienced in realizing arrears of revenue. During the recent settlement the Ryots have been more than usually backward in paying the later instalments of Kist, inasmuch as they held out to the last moment in hopes of thereby getting larger remissions than I had allowed them. Compulsory measures have in certain cases been resorted to, but no necessity has arisen for the imprisonment of defaulters.

	RS.
* Personal property	12,172
Real do.	14,294
	26,466

18. The total arrear for which personal and real property was attached amounts to Rupees 27,425, and the value of the property so attached was Rupees 26,466,* and the actual sale amounts to Rupees 1,731.†

	RS.
† Personal	320
Real	1,411
	1,731

19. Besides the permanent relief of 25 per cent. granted in Fasli 1264 on all Poonjah lands, additional relief to the extent of 8 per cent. was made in the assessment of such lands in September 1859. This reduced the assessment on Poonjah by 33 per cent. and stands in lieu of all ordinary remissions on Podugal lands. The decrease in revenue through these reductions amounts to Rupees 77,042.

20. Little or no voluntary emigration has occurred in this District, but cases of "crimping" for emigration to Bourbon are frequently brought for punishment before me.

21. Act XXXII of 1860 has been introduced in the District since August last. As was naturally to be expected from its novelty and the suspicion and jealousy with which it was regarded at first, all parties affected by it were reluctant to come forward and very dilatory in

sending in their "Returns." This may in a measure be attributable to the complex nature of these returns and the number of "Forms" accompanying them. Even now, however, that the nature and provisions of the Act are much better known and understood than at first, here is great reluctance among all classes of rate-payers to come forward for assessment, and scarcely a single assessment has been made, no matter how reasonable it may be, that has not been appealed from and objected to. In certain cases wilful attempts at evasion have been punished, but the spirit of tacit resistance, as shown by the undeniable reluctance of all rate-payers to submit to any assessment without remonstrance and appeal, is sufficiently indicative of the unpopularity of the tax, though no active opposition has been shown to it. The amount expected to be realized in the whole District is, in round numbers, Rupees 30,000.

22. Act XXXVI of 1860 has been brought into operation since October. The amount realized in the Huzur and Taluqs by the sale of Stamps from the introduction of the Act, up to the present time, amounts to Rupees 64,100, the very great excess of which over former years has already been noticed. This excess would have been still greater had not the demand for small stamps during March and April been considerably greater than the supply. On the whole, the working of this Act has been attended with great success. It will be observed that in this District the revenue derived from the excess over last year, in the sale of stamps, is considerably larger than what is likely to be realized by the Income tax; nor does the unpopularity and difficulty inseparable from Act XXXII of 1860 at all attach itself to the Stamp Act.

23. The "Revision of Establishments" has been carried out in this District, but although the current work has been carried on tolerably successfully up to the present time, the additional work thrown on the Tahsildars, owing to the reduction of Establishments, causes much delay in the transaction of business, and the decrease of their Establishment is continually urged by these Officers as a reason for the unpunctuality of the collections of Kist.

24. The new Police has been established for upwards of a year in this District. I did not give an opinion on its efficiency in my last Administration Report owing to its then having been so recently introduced; but I am now able to state that it bids fair to work very well and be more useful and efficient than the old Police. Unfortunately, however, there exists great difficulty in getting men of respectability and character to enter the new Police. The cause is obvious. It is that the service is a very strict and hard-worked one, and the amount of pay comparatively small. Every Constable has far more and much harder work to do than a Sepoy, and his pay is considerably less; he has smaller chance of promotion and no retiring pension. This is enough to render the service unpopular and to impede its efficiency, unless a remedy be applied.

25. The large increase of revenue already noticed derived from the Land Custom is in itself a proof of the satisfactory effect of Act X of 1860, in acting as a stimulus to trade.

26. The extent of land cultivated with important products is exhibited in the margin with its assessment.

	Acres	Asst.
Indigo	37,650	76,595
Cotton	34,111	77,647
Sugar-cane	1,802	10,135
Gingely-oil seeds	33,498	62,182
Ground-nut	8,067	17,306

27. The Imphee, Orleans cotton and Tamarind seeds supplied by the Board in February 1859, were distributed in different parts of the District for cultivation; but I regret to say that the experiment has proved a failure. For though instructions as to the proper method of cultivation were given personally and in the District Gazette to the parties who undertook the experiment, in no instances have the seeds germinated or come to any maturity.

28. The new rate of assessment, as proposed by Mr. Newill and sanctioned by Government, has been declared in Chellumbrum, the largest and most important Taluq in the District, and the rates of assessment were favourably received and listened to by the Ryots when explained to them as reported by Mr. Newill.

29. The only public work of importance now going on in the District is the Ponnar anicut. This work has been so frequently reported on through the Department Public

Works, that it is needless for me to enter into any details of it, further than mentioning that the work is progressing very satisfactorily, and will, if the weather permit, be probably finished before the end of the year.

30. The new Batta rules have been much appreciated by all the Office servants. They are thereby more willing to be away from the Huzur, and the liberal batta now granted them more than reconciles them to the inconvenience of moving about the District from time to time on circuit.

31. The increase of trade caused by the reduction of duties under Act X of 1860 has already been alluded to; but the new Tariff has been in operation for so short a time that I am not prepared as yet to say how far it has influenced the annual revenue derivable from imports on such articles as are affected by it.

TANJORE, 24th May 1861.

No. 123.

From W. M. CADELL, Esq.,

Collector of TANJORE.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Chempauk, Madras.

1. I have the honor to submit my Administration Report for the past official year 1860-61, accompanied by the usual Statements A to E.

2. The season though on the whole tolerably good was less favorable than in the preceding year. The freshes in the Kaveri and its branches were throughout extremely moderate, and as will be seen by the marginal table, the rain-fall was considerably below the average. The south-west monsoon was unusually scanty, and in the months of August and September, which generally form the interval between the two monsoons, the whole extent of cultivation both wet and dry was in a precarious state. The north-east monsoon, however, set in on the 15th October, and the copious showers which fell in that month, accompanied as they were by a rise in the rivers, afforded timely relief to the withering plants. The month of November (and in which the rain-fall in the north-east monsoon is usually the heaviest) was characterized by an almost entire absence of rain, and much anxiety was felt for the safety of the harvest.

These apprehensions were, however, happily dispelled by the showers which fell in the earlier part of December, and by which the greater bulk of the crops were saved.

3. As might be expected from the state of the season, the outturn of the wet crop was below the average, and that of the dry was still more scanty.

4. **SANITARY CONDITION.**—The year under report was by no means an unhealthy one. Cholera, Fever and Small-pox prevailed to some extent, but the amount of mortality amongst men and cattle was by no means considerable. It is satisfactory to observe that vaccination is gradually becoming better appreciated, as its beneficial effects are becoming known and the mortality from small-pox would appear to be gradually diminishing. The marginal note shows the number of people vaccinated as compared with the preceding year.

VACCINATION.	
	No.
In 1859-60.....	18,028
" 1860-61.....	17,749
Increase..	1,721

5. **CULTIVATION.**—The Statement A exhibits an apparent increase in cultivation of 37,137 acres above the preceding year. From this, however, must be deducted about 17,000 acres forming the Dittum of the Mokassa villages which have been now incorporated with those of Government; the actual increase in the cultivated area is, therefore, only 20,137 acres. This, in a season like the past, can only be attributed to the growing prosperity of the agricultural classes, and the inducement afforded by the exemption from extra demand for high prices, which was secured to the Mirasidars of a large number of Olungu villages by the adoption of the Mottafaisal settlement. The cultivation was, however, restricted to the ordinary wet and dry crops, and the garden produce usually cultivated in the District, such as indigo, cotton and sugar, was very limited. Efforts are still being made to introduce the Imphee seed, and there is every prospect of its being permanently added to the list of our products. The deficiency of rain in past years has, however, been somewhat discouraging.

	Acres.	Assessment. Rs.
1859-60.	8,44,091	37,20,675
1860-61.	8,81,228	38,34,614
Increase..	37,137	1,13,939

	For a Kalam of paddy.		
	Rs.	A.	P.
Standard commutation rate.....	0	7	8½
Average price during 1859-60....	0	12	4
Do. during 1860-61....	1	0	6
Increase above the commutation..	0	8	9½
Per centage.....	113	0	0
Increase above 1859-60	0	4	2
Per centage.....	33½	0	0

6. As will be seen by the marginal table, the average rate at which paddy was sold in villages according to the accounts of retail sales was 113 per cent. above the standard, and 33½ per cent. above the average of the preceding year. This large increase is attributable to the deficiency of harvest, as noticed in paragraph 3, combined with increased consumption within the District.

7. **COLLECTIONS.**—From the Statement C it will be seen that there is an aggregate increase of Rupees 6,96,096 in the amount of collections over the preceding year.

8. **LAND REVENUE.**—The collections on account of Land Revenue exhibit a net decrease of Rupees 64,759; this result has been obtained from a gross decrease of Rupees 3,48,046 under the head of arrears, and a gross increase of Rupees 2,83,287 under the head of current demand. From the latter must, however, be deducted about Rupees 1,10,000 on account of the Mokassa villages, as specified in paragraph 5, which will leave a *bond fide* increase in the collections for the current demand of Rupees 1,73,287 arising chiefly from increased cultivation. From the very high prices which prevailed during the year under report and the benefits of which were, with a few exceptions (where the Olungu system still existed), entirely

	Rs.
*Amount of arrears outstanding at the beginning of Fasli 1269 ...	28,86,361
Do. do. at the beginning of Fasli 1270	10,60,940
Decrease....	18,25,421

	Moveable.	Immoveable.	Total.
+1859-60..	14,487	210	14,697
1860-61..	2,672	11,833	14,505
Decrease....			192

secured to the Mirasidars, no difficulty whatever has been experienced in realizing the Government demand, and except in the case of arrears due for preceding years, it has not been found necessary to have recourse to coercive measures. As regards the large decrease in the collections under the head of arrears, it is owing simply to there having been a smaller amount thereof outstanding at the beginning of the year under report than in the preceding year, as shown in the margin.* The value of property both real and personal sold for arrears under Act XXXIX of 1858, is noted in the margin† as compared with the preceding year.

9. **SALT.**—Under the head of Salt Revenue there is a large increase of Rupees 84,842. By far the greater portion of this is due to increased sales; the higher rates of price latterly introduced have also contributed to swell the increase. In the preceding year the stock was very low, but every exertion was made in replenishing the same, and in the year under report the quantity manufactured was 13,82,949 Indian maunds, being the largest outturn ever known. I have no hesitation in stating my own opinion, and which has been formed from personal observation and inspection of all our Salt depôts, that were it not for the neglected state of

	Rs.
1859-60.....	6,24,770
1860-61.....	7,09,612
Increase..	84,842

the roads, the sales during the year under report would have been still larger. The increased rate of Rupee 1-6-0 a maund at which the salt is now sold, has produced no depressing effect on the trade, and I do not anticipate any falling off in this branch of revenue.

	RS.
1859-60.....	2,76,067
1860-61.....	5,25,191
Increase..	2,49,124

10. SEA CUSTOMS.—The Sea Customs collections show an increase of nearly 2½ lakhs arising chiefly from the introduction of the new Tariff and to the large amount of stores imported for the Great Southern of Indian Railway. The state of trade has also on the whole been satisfactory.

	RS.
1859-60.....	43,236
1860-61.....	83,507
Increase..	40,271

11. LAND CUSTOMS.—There is likewise an increase of Rupees 40,271 under this head arising also from the improved state of trade.

	RS.
1859-60.....	43,591
1860-61.....	41,156
Decrease..	2,435

12. MOTURPHIA.—Under the head of Moturpha there is a small decrease of about 5 per cent. below the collections of the preceding year.

	RS.
1859-60.....	95,843
1860-61.....	2,15,120
Increase..	1,19,277

13. STAMPS.—The collections on account of Stamp Revenue have also increased and to a very large extent, the revenue from this source alone being 125 per cent. over and above that of the preceding year. This increase has arisen almost entirely from the working of Act XXXVI of 1860, and would have been even larger, but for the impossibility of procuring stamped papers in sufficient quantity to meet the demand.

	RS.
1859-60.....	2,20,883
1860-61.....	2,17,261
Decrease..	3,622

14. ABKARRY.—Under this head there is a small decrease below the collections of the preceding year, which, however, calls for no remark.

	RS.
1859-60.....	32,370
1860-61.....	3,05,770
Increase..	2,73,400

15. EXTRA REVENUE.—Under the head of Extra Revenue there is a large increase of Rupees 2,73,400 over that of the preceding year. This has arisen chiefly from the revenues of the Mokassa villages for Faslis 1267 and 1268, and which had hitherto been kept in deposit, having been brought to account in the past year.

16. POPULATION.—The subjoined table shows the census of the District according to the returns taken in 1856. The next quinquennial returns will be taken in the current year, and the result thereof embodied in my next report:—

	Adults. No.	Children. No.	Total. No.
Agricultural.....	6,98,024	3,45,765	10,43,789
Non-agricultural....	4,24,713	1,88,783	6,13,496
Total...	11,22,737	5,34,548	16,57,285

17. EMIGRATION.—In my last report it was stated that the number of emigrants who embarked in 1859-60 was 9,081 against 14,411 in the year preceding. This appears, however, to have been incorrect. The number was unduly swelled by inadvertently entering as emigrants parties who had embarked as passengers and for the purpose of their own private trade. The correct number of emigrants for 1859-60 should have been 3,170, and it has been only 1,699 in 1860-61; thus showing a falling off of 1,471 in number. This is doubtless chiefly owing to the large amount of employment now afforded in the District by the operations of the Great Southern of India Railway; but also, and to a considerable extent, to an

increased solicitude on the part of the landed proprietors to retain the services of their farm laborers. This cannot but tend to improve the condition of this latter class, and it is to be hoped the effect will be continuous and lasting.

18. RELIEF FROM TAXATION.—The annexed Statement shows the extent to which permanent relief from taxation was afforded to the people in the course of the last 15 years:—

Name of the item.	Year of abolition or reduction.	Amount. RS.	Remarks.
<i>Land Revenue.</i>	Fasli.		
Village poor Pagoda and Bramin Sotantram	1267	47,724	Vide Ex. Mins. Cons., 11th June 1857, No. 567.
Second crop tax on dry and garden lands....	"	4,905	Do.
Reduction of Malvarum in certain grain-rented villages	"	3,433	Do.
Tank and channel fish rents	"	14,367	Do.
Jungle rent.	"	37	Do. 27th March 1858, No. 400.
Tolls on trees grown on assessed lands remitted	1269	6,966	Do. 17th Dec. 1858, No. 4,661.

19. INCOME TAX.—The Income tax was introduced into the District without any difficulty during the past year, and as will be seen from the accompanying statement, the amount of revenue derivable therefrom under Schedules 1 and 2 has been Rupees 69,039-7-0. Of this Rupees 38,701-14-9 were collected up to the 30th April last. It is to be observed that the assessments do not include that of the wealthiest class in the Province, viz., the Nattukottai Chetties, and who are to be assessed by Punchayet in the District of Madura. The amount of their assessments alone is estimated at Rupees 12,000.

20. REVISION OF REVENUE ESTABLISHMENTS.—The late revision of the Revenue and subordinate Magisterial Establishments has on the whole been attended with beneficial results, and it is hoped that it will have the effect of promoting the efficiency and raising the general status of the higher class of public servants. It must, however, be borne in mind that these Establishments have been fixed at a period of severe financial pressure and when it was an object to restrict the numbers employed to the lowest possible figure. In this District, and after the experience we have had of their working, I have no hesitation in recording my own opinion that had the Establishments not been largely supplemented by the very efficient Nat Karnams Establishment peculiar to this District, the result would have been by no means so satisfactory.

21. BATTARULES.—The Batta rules sanctioned in the Proceedings of Government, dated the 12th March last, have only lately come into operation. They are, however, regarded with much satisfaction, and are a great boon especially to those on a low rate of pay.

22. POLICE.—The new Police was introduced throughout the District by the 30th June 1860, and on the whole I consider that it has been successful. Shortly after this our late able Superintendent was removed to a more important sphere of duty in Pegu, and his successor did not join for some months after his departure. Since the arrival, however, of Captain Bates much has been done to consolidate the system, and to weed the force of the bad and doubtful characters which had crept into it, and I have still every hope and confidence that by a course of persistent and patient training and also by a vigilant superintendence on the part of its European Officers, the introduction of the new Force will prove not one of the least improvements which have of late years been introduced into our administration.

23. RAILWAY.—The works of the Great Southern of India Railway have made rapid progress during the past year. Thirty-four miles of the permanent way are already laid, and it is confidently expected that the line will be open from Negapatam to Tanjore in August, and throughout from Negapatam to Trichinopoly in October.

24. It will I think be thus seen that the District generally exhibits signs of progress and advancement, and I only regret that it is again my duty to represent that the state of our roads continues still an exception; and in the Taluq in which I am now travelling, it is not too much to say that they have been utterly and entirely neglected.

TRICHINOPOLY, 17th May 1861.

No. 66.

From A. R. McDONELL, Esq.,

Officiating Collector of TRICHINOPOLY.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Chepauk, Madras.

1. As directed I have the honor to forward a brief Report on the Revenue Administration of this District for the official year 1860-61.

2. SEASON.—The season was not favorable. The rains in July and August were insufficient for agricultural purposes, and the freshes in the Cavery and Coleroon were few, unusually low, and but of short duration. In October, however, we had seasonable rain, when a large extent of land was brought under the influence of the plough. In November and December the want of rain was much felt; the little fall there has, however, saved many of the crops. In the river-irrigated Taluqs at one time great apprehension prevailed that all the crops would perish for want of water; eventually all did suffer, but it was only in the less favorably situated localities that the crops did not come to maturity. The wet cultivation under tanks and the Nunjah crops in the dry Taluqs suffered much; the lands under the Ambravatty especially suffered, they had no water during the season. Remission under this source of irrigation alone amounted to Rupees 2,575-8-11.

3. STATEMENT A.—Although the season was on the whole so unfavorable, much land was brought under cultivation, and in comparison with the preceding year, there was an increase of 13,614 acres yielding Rupees 21,184. In the Taluqs of Trichinopoly, Museri and Kulitallai, the remission for Shavy amounts to Rupees 4,288-1-10. In Wodiarpolliem and Perumbalur the Shavy accounts are not yet complete, but the drought especially affected these Taluqs.

4. STATEMENT B.—The price of grains generally has been slightly on the decrease. This arises in a great measure from a less quantity having been sent out of the District. The price of oil-seed rose greatly. This is owing to the absence of rain during the usual months of cultivating this crop.

5. STATEMENT C.—The collections during the year compared with those of the preceding year gives a net increase of 52,991 Rupees, which is partly accounted for by the increase of cultivation.

6. STATEMENTS D and E.—D and E are inapplicable to this District.

7. STATEMENT F.—F Statement, which by the Board's Circular under date the 26th of April 1860, No. 2,034, was not required last year, is on this occasion forwarded.

8. The revenue of the year under all sources is given in the Statement of Particulars of Revenue which shows that there is an increase on the previous year of Rupees 68,307-0-8, of which Rupees 29,009-14-6 is under the head of Land Revenue.

9. The Income Tax Act was brought into force in the year under review. At first there was much murmuring and passive resistance, but after awhile this all subsided, and though the revenue

is small it is not difficult of collection. I have no doubt that the revenue under this head will materially increase. I was unfortunate in being new to the District, and am only now beginning to learn the exact status of the different classes of inhabitants. The revenue under this head is shown in the statement of Particulars of Revenue annexed:—

ITEMS.	Bariz of Fasli 1269.			Bariz of Fasli 1270.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue.												
Permanently settled...	50,088	9	2	50,088	9	2	...	...	...	...	...	...
Not permanently settled...	14,29,073	12	1	14,58,083	10	7	29,009	14	6	...	...	...
Total...	14,79,162	5	3	15,08,172	3	9	29,009	14	6	...	...	...
Abkarry	26,434	0	0	26,434	0	0	...	...	...	...	...	...
Moturpha	5,970	2	1	6,245	4	3	275	2	2	...	...	...
Stamp... ..	34,167	0	0	50,342	0	0	16,175	0	0	...	...	...
Miscellaneous... ..	9,260	0	0	7,760	0	0	...	...	...	1,500	0	0
Total...	75,831	2	1	90,781	4	3	16,450	2	2	1,500	0	0
Income tax				24,347	0	0	24,347	0	0			
Grand Total ..	15,54,993	7	4	16,23,300	8	0	69,807	0	8	1,500	0	0
							Net increase.			68,307	0	8

10. STAMPS.—The introduction of Act XXXVI of 1860 caused an increase of 16,175 Rupees under this head, as shown in the above statement.

11. The gross charges of the year are exhibited in the annexed table. In comparison with last year's charges there is an apparent decrease. This, however, is owing in some measure to certain charges having yet to be passed by the Civil Auditor and then brought to account.

	1859-60.			1860-61.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Gross collections	15,52,393	0	0	16,05,384	0	0	52,991	0	0	...	...	...
Gross charges	1,77,100	0	0	1,16,096	0	0	...	...	...	61,004	0	0
Per centage...	11	0	0	7	0	0	...	...	...	...	...	...

12. I beg to insert below a Taluqwar list of Iyen villages. The one village in excess of last year's number is accounted for by the village of Samoodrum in the Kulitallai Taluq being now brought to account in the list of Iyen villages for the District, a portion of the lands of this village having lapsed to Government under the Board's instructions conveyed in their Proceedings, dated 12th April 1858, No. 1,262 and 19th of July 1859, No. 2,694.

TALUQS.	LAST YEAR.		CURRENT YEAR.		INCREASE.		DECREASE.		REMARKS.
	Village	Hamlets.	Village.	Hamlets.	Village.	Hamlets.	Village.	Hamlets.	
Trichinopoly	396	152	396	152	...	...	...	...	
Museri... ..	199	265	199	265	...	...	...	...	
Kulitallai... ..	95	661	96	661	1	...	...	...	
Perumbalur... ..	217	59	217	59	...	...	...	...	
Wodiarpolliem... ..	373	59	373	59	...	...	...	...	
Total...	1,280	1,196	1,281	1,196	1	...	...	...	

13. The Census table has been calculated from the quinquennial return received this year, and the information regarding Farm stock is from the same source.

CLASS.	Male.	Female.	Total.
Hindu...	4,03,611	4,03,852	8,07,463
Musselmen...	12,401	11,150	23,551
Christians...	18,611	18,527	37,138
Total ..	4,34,623	4,33,529	8,68,152

FARM CATTLE.					
Bullocks.	Cows.	Buffaloes.	Total.	Sheep.	Total.
1,53,876.	1,69,967	86,880	4,10,723	7,39,489	11,50,212

14. SURVEY—The Revenue Survey operations in this District are drawing to a close, and Mr. Newill's scheme for assessment is now under my consideration for report.

15. I show below the actual reductions in land tax which have been made for the benefit of the Ryot during the last 15 years amounting to Rupees 3,26,650-4-1:—

	RS.	A.	P.
Reduction in Fasli 1264.....	1,10,163	10	3
„ 1265.....	35,620	0	4
„ 1266.....	92,653	0	8
„ 1267.....	10,785	14	11
„ 1268.....	27,586	1	9
„ 1269.....	31,371	11	9
„ 1270.....	16,629	4	3
	3,24,809	11	11
Add reduction of garden tax in Manapara	1,840	8	2
Total....	3,26,650	4	1

Yet notwithstanding the unfavorable character of the season, the revenue this year is higher by Rupees 1,90,326 than it was in Fasli 1263, the year preceding these reductions, as shown hereunder:—

	Acres.		Assessment.	
	C.	G. A.	RS.	A. P.
Cultivation in Fasli 1263, the year prior to the reduction ...	4,18,323	0 0	12,68,555	0 0
Cultivation in the current Fasli ...	6,53,194	0 0	14,58,881	0 0
Increase...	2,34,871	0 0	1,90,326	0 0

16. The Revenue was collected with ease and the Kists were paid pretty punctually. Coercive measures were resorted to in only a few cases, as particularized below:—

	Number of Defaulters	Value of property sold.		
		RS.	A.	P.
Personal property.....	5	279	15	3
Real do.	...	...	...	...
Total.....	5	279	15	3

17. There was no case of imprisoning a Revenue defaulter for arrear.

18. No new agricultural products were introduced into the District.

19. The new Mofussil Police have been established in the District for six months, and up to this I have reason to be satisfied with the way in which their duties have been performed. I hesitate on giving any decided opinion until the Department has been longer established.

20. The new Taluq Establishments have been formed according to Mr. Pelly's scale; the Huzur Establishment has also been remodelled. The financial result is shown below. The Village Establishments need the same revision. I have found the new Establishments work well, and am of opinion that they are all in a more efficient state than the old Establishments were.

	Monthly salary of old Establishment.		Monthly salary of new Establishment.		Increase		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Deputy Collectors.....	750	0 0	850	0 0	100	0 0	...	...
Huzur Establishment.....	1,480	0 0	2,344	0 0	864	0 0	...	...
Taluq do.	3,144	8 0	2,785	0 0	...	...	359	8 0
Huzur, Magisterial do.	240	8 0	...	...	...	...	240	8 0
Taluq do.	1,682	0 0	535	0 0	...	...	1,147	0 0
Armed Peons.....	488	12 0	...	...	...	...	488	12 0
Bungalow Peons.....	73	7 3	59	7 6	...	...	13	15 9
Dresser.....	35	0 0	35	0 0	...	...	...	...
Vaccinators.....	84	0 0	84	0 0	...	...	...	...
Runners.....	112	0 0	112	0 0	...	...	...	...
Total.....	7,340	3 3	5,954	7 6	864	0 0	2,249	11 9
Grand Total.....	8,090	3 3	6,804	7 6	964	0 0	2,249	11 9
								Net dec. 1,285-11-9

21. The recent batta rules appear to give general satisfaction, and I think the rates most fair. These rules came into effect in this District from the 1st of April.

22. EMIGRATION.—There has been but little emigration from the District this year; only about 510 persons left. The price of all kind of labor is high. The formation of the line of the Great Southern of India Railway affords employment to many persons of the classes who might otherwise emigrate.

23. VACCINATION.—The number of children vaccinated during the year under report fell far short of the number represented as having been vaccinated last year; but I have the satisfaction of believing the present year's accounts can be relied on, whereas those in previous years were probably not trustworthy. Mr. Hannington looked closely after the Vaccinators and personally tested the truth of these returns. I am doing my best to ensure correct returns from the Vaccinators. The District was particularly free from the ravages of small-pox.

24. GENERAL HEALTH.—The season was on the whole a healthy one. Cholera and fever prevailed at times in different localities.

RAMNAD, 25th May 1861.

No. 135.

From V. H. LEVINGE, Esq.,

Collector of MADURA.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Chepauk, Madras.

1. I have the honor to submit my annual Report on the administration of this District for the official year 1860-61, together with the prescribed Statements marked A to E.

2. **ADMINISTRATIVE CHANGES.**—The District was till the month of June 1860 divided into seven Taluqs, of which three constituted the Sub-Collector's charge, and the remaining four Taluqs composed with the Zemindaries of Ramnad and Shevagunga, the principal Division. Under recent arrangements, the number of the Taluqs has been reduced to six, by the abolition of one of the Sub-Collector's Taluqs (Nelacotta), and uniting it with another Sub-division Taluq (Dindigul). Other alterations have been the transfer to the Tinnevely District of certain villages which were situated within the boundaries of that District, and the transfer of four Zemindaries and a few villages from Tinnevely to Madura, for the purpose of giving a better defined and more even boundary line to the two Districts. This arrangement has been convenient to the villages transferred to Madura, as it brings them nearer to the head-quarters of their District, than when belonging to the Tinnevely District.

3. **SEASON.**—The season under report was rather unfavorable for agriculture. The early rains in April and May 1860, on which the dry cultivation depends, were very scanty, as also in the succeeding months of June and July, partial and in many places slight showers only fell, but good falls in August enabled the Ryots to sow the dry and prepare the wet lands for cultivation. Unfortunately the falls in September were very deficient and partial. In October there was good rain, and freshes in the river Vygay. November was dry, and great fears were entertained for the safety of the wet and dry crops in the beginning of December, which would indeed have entirely perished, but for four days good rain which fell over the whole District in the second week in that month. January and February were dry with the exception of a few slight showers on the Hills. In March and April heavy rains fell and good freshes came down the Vygay. The year has been far less favorable than the preceding year; for though the rain fell at intervals so as to save the greatest part of the crops just at the time they were about to perish and very little loss of crop has occurred, yet from deficiency and partiality of rain at seasonable times, the dry and wet cultivation fell off and there was a diminished outturn of grain.

4. **SANITARY CONDITION.**—Epidemic diseases in the form of fever and cholera were extensively prevalent from April to July 1860, and committed much devastation among the poorer classes. Though small-pox prevailed to some extent, it does not appear to have been of a malignant type. Cattle generally suffered for want of water and pasturage.

5. **DISPENSARIES.**—Besides the Government Civil Hospital at Madura, the Zemindar of Shevagunga has established a Dispensary at his Cusbah. Supplies of prepared medicines were issued to some extent, with directions for use by the Revenue authorities.

6. **VACCINATION.**—22,776 children were vaccinated during the year under review, being 533 less than last year.

7. **EXTENT OF CULTIVATION.**—The following abstract shows the breadth of land cultivated during the year under reference. The decrease in the dry and wet cultivation is owing to the absence of seasonable rains, while the increase in garden is due to the concentration of

agricultural labor on that particular kind of cultivation under wells, as the season as stated above prevented extensive wet and dry cultivation.

Description.	1859-60, as entered in columns 10 and 11 Statement A.		1860-61.		Increase.		Decrease.	
	Acres.	RS.	Acres.	RS.	Acres.	RS.	Acres.	RS.
Dry.....	4,48,941	5,97,131	4,40,889	5,92,685	.....	.....	8,052	4,446
Wet.....	1,18,997	5,58,884	1,18,476	5,19,664	.....	.....	521	39,220
Garden.....	26,122	81,881	26,651	83,946	529	2,065	.....	.....
Total...	5,94,060	12,37,896	5,86,016	11,96,295	529	2,065	8,573	43,666
						Net....	8,044	41,601

8. **PRICES.** STATEMENT B.—Prices were generally higher than last year, except for the grains noted marginally. This rise is attributable to a deficient harvest and demand from the neighbouring Districts of Tinnevely and Travancore.

9. **REVENUE OF THE YEAR.**—Notwithstanding the unfavorable character of the season, I am glad to observe that the Land Revenue of the year under report, including the Peshkush of the Zemindaries, will probably, when fully adjusted, exceed the amount of former ordinary years, though it is less than that of last year, which was the highest on record by Rupees 42,861.

10. **COLLECTIONS.**—The subjoined abstract gives the Revenue collections under its various heads, as compared with those of the past year:—

	1859-60.	1860-61.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue.....	21,58,657	20,00,405	...	1,58,252
Abkarry.....	80,406	85,785	5,379	...
Salt.....	4,37,082	4,10,742	...	26,340
Sea Customs.....	34,413	27,750	...	6,663
Sayer.....	329	235	...	94
Moturpha.....	...	262	262	...
Stamps.....	60,210	91,445	31,235	...
Extra Revenue.....	8,283	9,765	1,482	...
Income tax.....	...	37,902	37,902	...
Total.....	27,79,380	26,64,291	76,260	1,91,349
			Net....	1,15,089

11. **CAUSES OF THE DECREASE IN THE LAND REVENUE COLLECTIONS.**—The decrease in collections of revenue from land is caused by a less amount of arrears being due to Government at the commencement of the year under review than in the preceding, and partly from the badness of the season; but chiefly from the inactivity of the old Tahsildars of the Madura and Tirumangalum Taluqs, in whose Taluqs lies the bulk of the decrease.

12. **ABKARRY.**—The Abkarry of this District was rented for a term of five years. The revenue from this source consequently fluctuates but little.

13. **SALT.**—The decrease in the salt sales is owing to there being very little old salt on hand at many of the salt pans during the season of manufacture last year, and to my having forbidden the sale of the new salt at the pans whilst the manufacture was going on, as it was almost

impossible to prevent or detect the pilfering and sale of the new salt by the manufacturers, if the Government was selling the new salt also as it came off the beds; at the same time the largest amount of any year of manufactured salt has been secured. Spontaneous salt was also collected and sold for the first time, and there is no prejudice against using it. The amount collected was 1,150 Indian maunds 30 seers; cost of collecting Rupees 53-10-3. The price for which it was sold was Rupees 1,335-3-9.

14. Much attention has been paid during the year to the administration of the Salt Department. A Deputy Collector has been allotted to the special charge of it, and I hope that by next year, the result of this newly created appointment will be shown to be beneficial to the revenue.

15. THE INCREASED PRICE OF SALT.—The order increasing the price of salt was brought into operation in April last, and no opinion can, therefore, be formed with any confidence of its results within so short a period; but at present I see no signs of its causing a falling off in sales.

16. SEA CUSTOMS.—This branch of revenue shows a decrease of Rupees 6,663, while there is an increase in trade as will be seen from Statement E. This result is owing to the reduction of duties by Act X of 1860.

17. CUSTOMS LAWS.—The trade of the District being chiefly coasting with places under the Government of India, there is not much room for breaches of the Customs laws. There is a large trade with Ceylon. One case of smuggling was reported and punished, and one of undervaluing goods.

18. NEW TARIFF.—Two months have scarcely elapsed since the introduction of the new Tariff; any opinion at present would be premature. The only complaint regarding it at present which has come to notice has been regarding the levying of duty on betelnuts. Whole nuts without husk, which are generally an inferior article being charged as per No. 24 of the Tariff, which is for nuts with husk, while the merchants claim to pay as per No. 11, which is the duty leviable on cut nuts, to which the nuts without husk are inferior in market value.

19. MOTURPHA.—There was no revenue from this source in this District up to last year. The sum now appearing under this head is the collections made in the Tinnevely villages newly transferred to this District.

20. STAMPS.—Act XXXVI of 1860 is the cause of the great increase in this branch of revenue, and I have no doubt the revenue under this head will very largely increase as the Act becomes more generally known, and when a more regular and abundant supply of stamps of a low value is attained. Three stamp Vendors have been appointed on fixed salaries of 35, 25 and 10 Rupees respectively, and stationed at Madura, two in the Collector's Office and one in the Civil Court. All the Taluq Sheristadars were empowered to sell stamps, and several Village Mونسiffs have been furnished with licenses for the purpose, commission at 4 per cent. of the sales being allowed to them.

Sales from October 1860, when the Act came into operation to April 1861 .. Rs. 70,560
Do. from March to Sept. 1860 .. , 30,756

21. The amount of sales during a period of seven months from the time the Act came into operation to the end of April last, is more than double the sum realized during the previous corresponding period as shown in the margin.

22. EXTRA REVENUE.—The small increase in "Extra Revenue" is owing to increased collections of certain items after the close of settlement.

23. INCOME TAX.—The Income Tax Act has been introduced without any opposition. The great difficulty in successfully introducing it as a financial measure is the absence of all information as to the trade and wealth of the District, no scrutiny or inquiry on that head having before been customary in this District, owing to its not being subject to Moturpha assessment. The tax assessed up to the end of April is only Rupees 80,728-1-0; but I hope to bring it up to about 85,000 Rupees for the four quarters. I am sure great frauds have been perpetrated in the returns, but I have refrained from making any inquiries or surcharging, except in the clearest cases at present, as I understand the object of Government to be to introduce the measure in a way to excite the least amount of notice and opposition possible, and that has been effected in this District most satisfactorily. The amounts assessed have been readily paid, and there have been no complaints

against the collecting Officers. The only Officer I have reason to be dissatisfied with is Mr. Hayes the Deputy Collector of Ramnad, who was entrusted with the assessment and collection in that Zemindary. His conduct will form the subject of a separate report.

24. The Agent and Manager of the Shevagunga Zemindary have given me the greatest assistance in assessing persons in that Zemindary, and have collected the amounts of the assessments and remitted them through their own Ameens without a shadow of a complaint. The Ramnad Manager is now giving me the like assistance. The only parties who applied to be assessed by Punchayet were the Nattucottai Chetties, and their request has been complied with. As I obtain better information regarding the income of those already assessed, and discover others who should be assessed, the revenue will increase, and I hope to get over a lac next year.

25. REVISION OF REVENUE ESTABLISHMENT.—The Revenue Establishments were re-organized according to the recent Orders of Government commencing in May 1860, and carried out through the year under review.

26. The Collectors, Assistant Collectors, and Deputy Collectors' Establishments are ample. The Sub Collector alone expressed a want of a Record-keeper, but I do not think one is required.

27. The Taluq Revenue Establishments have been remodelled, as the Police have been introduced into the Taluqs respectively, and have worked well; the increased rates of pay have been duly appreciated by the recipients; and the discontinuance of a number of low paid Gomastahs and Zilladars, who really did all the writing work before, which now has to be done by the Clerks, has not caused any delay in the preparation of accounts or returns, and the shortening of hands has had the good effect of turning the attention of all to the discontinuance of a number of useless and cumbrous returns and reports.

28. Besides the alterations in the Taluq Revenue Establishments effected by raising pay and reducing a number of low paid Gomastahs, the whole Establishment of one small Taluq was abolished; two Hill Peishcars and two Police Ameens. The work of the abolished Taluq is performed by the Dindigul Establishment, the amalgamated Taluq is very large, over 1,000 square miles, and it remains to be seen whether one Tahsildar can effectually superintend Revenue and Magisterial work over such an area.

29. An Officer is required on the Hills in lieu of the discontinued two Hill Peishcars for the performance of Revenue and Sub-Magisterial duties.

30. Instead of the two Police Ameens, two Sub-Magistrates on increased pay have been sanctioned.

31. It having been found that the areas of the Police Ameens' charges in the Ramnad Zemindary were too large, their number has been increased from three to four by dividing the Kamoodary Division between two Sub-Magistrates and placing their head-quarters at Moodookulatur and Tiruchuly, and by slightly altering the arrangements of other Police Divisions. This arrangement is a great convenience to the people, and for Police purposes.

32. BATTAs.—The increase in the rate of batta paid to public servants, when on circuit, has been generally accepted as a proof of great liberality on the part of Government and fully pays most of the servants' expenses; but for servants under 25 Rupees pay marching daily, 4 Annas does not pay the expenses of cart hire, no bandy being procurable under 8 Annas a day, and often not under 12 Annas. I am of opinion that no Clerk should receive less batta than 8 Annas a day, and to meet this I would recommend the reduction of 8 Annas from the scale of servants of from 150 to 200 Rupees per mensem.

33. The only servant on 200 Rupees is the Sheristadar. He is always possessed of servants and a conveyance of his own, and is, therefore, not put to any extra expense on that score when travelling; and he does not take a tent with him, but always puts up in a choultry or respectable native's house, who is only too glad to have the opportunity of showing him civility. One Rupee would, I think, amply remunerate him.

34. NEW POLICE.—The new Police were introduced during the year under review. The whole of the District with the exception of the Divisions of Tripatur on the Shevagunga and

Tiruvadanai, in the Ramnad Zemindary and the Jail at Paumbem has been occupied by them. The delay in taking complete charge is owing to the difficulty experienced in procuring good Inspectors and Head and Deputy Constables.

35. Upon the introduction of the new Police, the Military detachments consisting of one Company of Native Infantry at each place have been withdrawn from Madura, Dindigul, and Ramnad.

36. In guarding and escorting Treasure remittances, the Police have performed as efficient duty as was rendered by the Military.

37. The system of patrolling the roads, and the way in which the Police are located in strength over the District, has decidedly tended to diminish highway robbery and cattle stealing which was very prevalent, and the effect of having an intelligent Inspector attached to the Courts for the purpose of watching and prosecuting cases when under inquiry has been attended with great benefit in ensuring convictions and has prevented many cases falling through, and since the introduction of the new Police criminal cases are more quickly disposed of by the Magistrates of all grades, owing to the more speedy production of witnesses and prisoners.

38. Where the Police are chiefly defective is in the Detective Department. They have not been very successful in dealing with the crime of gang robbery, which crime, however, is on the decrease, partly no doubt owing to fear of the Police, and to the conviction of the class who are habituated to it that it is dangerous and does not pay.

39. When the Police get into thorough working order and become more organized, I have no doubt that the very zealous Officers who have been appointed as Superintendents will have more leisure to devote to detective duties. At present they are laboring at teaching Inspectors and Constables their most ordinary duties, and have also the trouble of watching, checking and getting the old Peons, &c., whom they enlisted, out of their bad habits.

40. There have been some cases of misconduct proved against the new Police; but such iniquities were in almost all cases perpetrated by old Police Peons. The charges were mostly of oppression and corruption, crimes which were practised with impunity formerly, but which, under the present constitution of the Force are certain to be brought to light and punished. I am confident it will only require a short time to establish a good and honest Police to the benefit and relief of the public, and that the change has the promise of much good.

41. TRANSFER OF PAYMENT OF MILITARY PENSIONERS, &c., THROUGH THE CIVIL DEPARTMENT.—In consequence of the withdrawal of the Military detachments, the work of disbursing payments to Military Pensioners and to holders of family certificates has been transferred to the Revenue authorities. These payments are made in Madura by the Deputy Collector in Dindigul, through the Tahsildar; and in Ramnad by the Salt Amildar, under the written authority of the Deputy Collector in charge of the Treasury.

42. EMIGRATION.—The number of emigrants to Ceylon during the year was 26,883, while the number who returned were 17,094.

43. FREEHOLD RULES.—Under the Freehold rules only two applications for title deeds have been made.

44. GENERAL REMARKS.—There is no difficulty in the prompt realization of the Land Revenue. The land tax is light and prices are highly remunerative, and yet, it will be observed that there is a heavy balance under the head of "Not permanently settled." This I am certain owing to remissness on the part of certain Tahsildars and is most unsatisfactory. Within the last few years the Tahsildars have been relieved of the execution of Public Works, Post Office duties; their accounts have been simplified; much office work has been reduced; the charge of the Police has been taken from them, and their pay has been raised, so that they now receive, as they acknowledge themselves, really high salaries; their duties are now comparatively light, though undoubtedly arduous and responsible, but not more than a good Head of a Taluq can easily perform; they have plenty of time to attend to their collections. There is, therefore, no valid reason whatever in this District for a Tahsildar not to speedily realize the revenue of his Taluq if he does his duty. No person has been confined in default of payment of revenue during the past year

TINNEVELLY, 23rd May 1861.

No. 223.

From J. SILVER, Esq.,
Collector of TINNEVELLY.

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue, Chepauk, Madras.

1. I have the honor to submit the following Report on the Revenue Administration of this District for the official year 1860-61, accompanied by returns prepared according to the forms prescribed in the Board's Circulars, No. 506, dated 11th February 1859, and No. 2,034, dated 26th April 1860.

2. The Statement A shows that there has been a large decrease of 35,408 acres in the wet cultivation raised during the past official year, as shown in the margin, for reasons stated below.

	Official year 1859-60.	Official year 1860-61.	Decrease.
	Acres.	Acres.	Acres.
Carr.....	69,156	39,778	29,378
Peshanum...	1,45,914	1,39,884	6,030
Total..	2,15,070	1,79,662	35,408

3. From the month of May, which is the commencement of the Carr season, to September, the south-west monsoon having failed, cultivation was raised to a very limited extent under the river-fed tanks and channels. Some of the crops entirely perished while others yielded a very scanty produce. The crops perished amounted to 6,167 acres, or 6,056 acres in excess of the previous year.

4. Owing to the backwardness of the north-east monsoon 1,39,884 acres or 6,030 acres less than the previous year were cultivated in Peshanum, but for want of seasonable rains in the subsequent months, the yield was deficient.

5. The dry cultivation falls short of that of the previous official year 1859-60, by 6,958 acres, owing to the unfavorable character of the season.

6. In the Bagayet or garden cultivation there has been an increase of 1,679 acres compared with the cultivation raised during the preceding year, which is owing to the Ryots having bestowed greater pains in extending the cultivation under wells, on account of the falling off in Nunjah and Punjab cultivation.

7. From the Statement B it will be seen that the prices of all the different kinds of grains, except wheat and black gram, were higher than those of the preceding year, which is attributable partly to the adverse state of the season and the consequent failure of crops, and partly to the large exportation of grain to Travancore.

8. The extent of land brought under cotton cultivation in the year under consideration was less than that of the previous year by 2,418 acres. The yield was good, the price was higher than that of the previous year owing to the great demand in the market.

9. The increase in the price of indigo is owing to the article in use in the year under reference having been superior in quality.

10. From the Statement C it will be observed that there has been a net increase of Rupees 8,113 in the collections of 1860-61 under the head of "Land Revenue permanently settled" above those of the previous year, owing chiefly to the arrears outstanding at the commencement of the past official year having been larger than those at the corresponding period of the previous official year. There has been a decrease of Rupees 4,23,257 in the collections under the head of "Land Revenue not permanently settled," as compared with the previous year. This is attributable partly to the unfavorableness of the season and the consequent decrease in

cultivation and revenue, and partly to the Nunjah Beriz having been collected in the months of May and June of the preceding official year 1859-60, according to the current selling prices.

11. The public revenue was collected with ease. Compulsory measures were resorted to in only a few instances in the combined Taluq of Nangunary and Valliyur. The value of property personal and real sold for the recovery of arrears, and the amount of the arrears for the realization of which process was issued, are shown in the margin, but no person was imprisoned for arrears.

	Number of Defaulters.	Value of property sold.	Amount realized by sale.	Amount of arrears of revenue deducted.
Personal property.	17	355	537	355
Real property.....	1	53	56	46
	18	408	593	401

12. The decrease of Rupees 1,644 in the collections under the head of Abkarry, is owing to the Kist due by the Toddy Renter for the month of March not having been collected before the expiry of the official year.

13. The increase of Rupees 43,490 in Salt Revenue is chiefly owing to an increase in the sales for home and inland consumption. The orders* of the Board of Revenue raising the price of Salt from Rupee 1-2 to 1-6 per Indian maund having been received only on the 5th April 1861, the increase caused by this order amounts only to Rupees 3,821.

14. The increase of Rupees 13,750 under the head of Sea Customs, is chiefly owing to a large importation of piece goods and wines and spirits, and of pepper and other articles from Travancore, and partly to the introduction of the new Tariff. No complaint has been received against the introduction of the Tariff.

15. The decrease of Rupees 1,007 under the head of Moturpha is owing to certain individuals who are liable to pay Income tax under Act XXXII of 1860 having been exempted from the imposition of Moturpha tax, agreeably to the orders of the Board of Revenue dated 12th September 1860, No. 4,136.

16. The increase of Rupees 39,129 under the head of Stamp Revenue has arisen from the working of Act XXXVI of 1860, which was introduced in October 1860. I trust that the Act is working well, and the result will be more satisfactory in the current than in the past official year.

17. The decrease of Rupees 7,305 in the collections under the head of Sayer is chiefly attributable to paddy and rice having been permitted to be exported to Travancore free of duty, and partly to a decrease in the importation of pinnacoy oil and jaggery.

18. The increase of Rupees 2,50,114 in Land Revenue under the head of "Sevoy Jummah" is principally owing to the revenue realized from the Pearl Fishery, which took place at Tuticorin in the months of March and April. The increase of Rupees 929 under the head of "Sundry sources" has arisen from certain items which were held in deposit having been brought under this head in adjustment of deposits, agreeably to the instructions of the Accountant General.

19. The Income Tax Act was introduced in August 1860, and the demand for the four quarters on the assessments made up to 30th April amounts to Rupees 83,959, as shown in the margin, inclusive of stoppages made from official salaries, &c., by the ex-officio Assessor. Of this sum, Rupees 31,607 were collected up to 30th April. The collections are made with ease. There has been no open opposition whatever to the payment of the Income tax, and no property has been sold for the recovery of the Tax, nor has any defaulter been imprisoned.

20. American cotton was not cultivated during the year, as the trial made in last year proved unsuccessful.

21. The number of native emigrants to Ceylon during the past year was 15,253, including men, women and children, or 6,426 in excess of the number that went in the previous year.

This increase is attributable to the adverse state of the season. The number that returned from Ceylon was 13,909, or 787 less than in the previous year.

22. As regards the general health of the Province, cholera did not prevail to any great extent, and fever only attacked those living in the vicinity of the Hills. There was some loss of cattle from disease, but to no great extent.

23. The new scale of the Huzur Establishment was introduced on the 1st August 1860. The Taluq Establishment has not yet been revised. The working of the system will be reported upon next year.

24. The Batta rules were only brought into operation in April 1861. The rate of batta having been increased, it will cover the expenses of travelling.

25. In conclusion, I beg to state for the information of the Board that this report would have been submitted earlier had it not been for the delay which occurred in obtaining the necessary information from the Madura District, relating to the collections made in the preceding official year 1859-60, and in the months of May and June of the past official year, in the villages lately transferred to this District from Madura.

COIMBATORE 20th May 1861.

No. 107.

From E. B. THOMAS, Esq.,

Collector of COIMBATORE.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Chepauk, Madras.

1. I have the honor to submit the following Report on the Revenue Administration of this District, for the official year 1860-61, accompanied by returns prepared according to the forms prescribed in the Board's Circulars, No. 506, dated 11th February 1859, and 26th April 1860, No. 2,034.

2. SEASON.—The season during the year under report was not favorable; both the south-west and north-east monsoons were scanty, the average being only 2 inches per month, as shown in the margin. From the rain which fell in the early part of the year, the Ryots were enabled to cultivate a considerable extent of Punjab land; but the subsequent rains were scanty and partial, and consequently the dry crops failed in many instances, whilst in some cases a very poor crop was obtained. On the whole the season for the year 1860-61 was of an indifferent character, as already reported in my letter of the 2nd January 1861. Again, in March 1861, the latter part of the Fasli year, partial rain fell in some parts of the District, which enabled the Ryots to cultivate their lands with Cholum; but the crops are at this moment suffering from want of rain.

3. PRIVATE TANKS.—No private tanks were either constructed or reclaimed in 1860-61.

4. GARDEN WELLS.—The number of wells sunk by private enterprise up to 1859-60, under the liberal rules of Government, exempting them from extra taxation, was about 3,847. The number excavated in 1860-61 amounted to 430, making in all 4,277 which represents the investment of capital to the amount of about Rupees 6,41,550, at the very low average of 150

	Inches.	Tenths.
May 1860..	4	44
June...	1	8
July...	1	0
August...	3	42
September..	0	5
October...	7	3
November..	0	12
December...	1	14
January 1861	0	0
February...	0	0
March...	3	5
April...	1	94
	24	62
Average.....	2	9

Rupees each well; a most desirable result, and a very valuable and permanent investment of the people's capital. The extent of land brought under garden cultivation by these new wells is 6,723 acres, paying a Punjab assessment of Rupees 6,967.

5. **PUBLIC WORKS.**—A separate report will be made on the receipt of the usual necessary accounts from the District Engineer.

6. **RAILWAY.**—The Railway line between Coimbatore and Palghat has been nearly completed; the other portion is in progress.

7. **CULTIVATION.**—The total cultivation of the District exhibits a net increase of 25,119 acres above the preceding year, owing chiefly to the extension of dry cultivation. The wet cultivation shows a decrease of 4,932 acres, caused by a portion of lands under tanks having been left waste for want of water.

8. **PRICES.**—The prices of all sorts of grain were high, owing to the produce having been scanty.

9. **COLLECTIONS.**—The amount of collections shows a decrease below that of the past year, by Rupees 1,96,679—*vide* Statement C. The decrease is partly attributable to remissions allowed for Nunjah waste and crops withered, and partly from adjustment made in last year's accounts of the value of timber supplied to Bombay from the Anamallai Forests in 1857, 1858, 1859 and 1860, which was not the case in the year under report.

10. **PLANTING.**—I have explained in my previous report that planting is taken out of the Collector's charge, and transferred to the District Engineer. As the Board have lately given their authority for spending such sum from the local fund as may be absolutely necessary for the partial maintenance of avenue trees, I will do my best towards that object so far as the limited means at my disposal would permit.

11. **COTTON.**—Cotton cultivation shows a decrease of 11,625 acres below that of 1859-60. The new Orleans Cotton-seed, referred to in the Board's Proceedings of the 2nd February 1859, No. 388, was distributed among the Ryots willing to undertake its cultivation, and the result of the experiment was reported in my letter of 2nd October 1860, No. 180. I am aware of the present great demand for cotton in the European market, and the necessity for the extension of that produce in India. I have accordingly applied for a supply of new Orleans seed, and have submitted my views as to how a large supply of cotton can be obtained.—See my letter of 19th April 1861, No. 78.

12. **EDUCATION.**—Taluq Schools have been established in the places indicated in the margin, and education is progressing satisfactorily.

Pulachy. Metopolliem.
Cot-or. Suttimungalam.
Oodoomulcotta. Anamallai.
Dharapuram. Errode.

13. **EXHIBITION.**—No exhibition was held during this year.

14. **PRINTING PRESS.**—The Press with its increased number of hands allowed in Mr. Pelly's scale of Establishment, sanctioned by Government under date the 11th April 1860, performs its functions very satisfactorily. The utility of the Press is too well known to need remark.

15. **CRIMES AND MISDEMEANORS.**—Crimes and misdemeanors during the present year are less than those of the previous; owing in a degree to measures adopted for the prevention of crime, and the relief afforded to the poorer classes by the Railway and other works.

16. **TRAFFIC.**—No traffic returns are rendered to my Office. The Statements D and E are applicable to Maritime Districts.

17. **REMISSION.**—Partial remissions for Punjab waste have been allowed during the present Revenue Settlement in Coimbatore and three other Taluqs, under the authority conveyed in the Board's Proceedings of the 8th January 1861, No. 100. The exact amount of remission will be known at the close of the Fasli, and the result communicated in the Settlement Report.

18. **INCOME TAX.**—The Income Tax Act, XXXII of 1860, has been brought into full operation throughout the District. The demand fixed for the year commencing from 1st August

1860 to 30th April 1861, amounts to 29,574 Rupees, of which Rupees 3,276 were collected up to that date. The deductions from the salaries of public officials and establishment amount to Rupees 8,722, making a total of Rupees 11,998; to which must be added Rupees 120, being fines recovered in certain unavoidable cases for failure of rendering returns of profits, or in all Rupees 12,118, as will be seen by Statement C. There have been no instances of opposition on the part of the inhabitants, nor any legal appeals against surcharges. Measures are in steady progress for the collection of this Tax. Evasion of course exists.

19. **STAMP ACT.**—The increase in the sale of Stamp paper amounts to 12,393 Rupees above that of the past year, which is owing to the introduction of the new Stamp Act. The revenue under this head will considerably increase hereafter; but the increase in the rates of duty presses heavily on the middle classes of the people.

20. **REVISION OF ESTABLISHMENTS.**—The revision of the Huzur Establishments, according to Mr. Pelly's scale, was carried into effect in July last. Captain Tennant, the Superintendent, has since my last report taken charge of the Taluqs noted in the margin, and the new scale of Establishment has been introduced into them. The Huzur and Taluq officials with their present increased salaries perform their respective duties satisfactorily. By the increase of pay better men are now placed on responsible posts, and the present scale is calculated to induce honesty in the native public officials, I hope.

21. The rates of batta sanctioned by Government, under date the 12th March 1861, are fair and liberal, and well adapted to the high prices of articles and wages of servants and coolies at present obtaining throughout the country.

22. **FREEHOLD TITLES.**—Many proprietors of lands on the Neilgherries have taken advantage of the Freehold rules, and obtained permanent title deeds, subject to the payment of annual quit-rent. Only six individuals redeemed the Tax on their properties by the payment of 20 years' quit-rent. The amounts so paid since the promulgation of the rules in September 1859, is Rupees 892. There have been some sales of land within the station of Ootacamund by the Improvement Committee, and the proceeds of such sales are appropriated for improvements.

23. **COFFEE.**—The cultivation of coffee is increasing.

SALEM, 21st May 1861.

No. 89,

From H. A. BRETT, Esq.,
Collector of SALEM.

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue, Chepauk, Madras.

1. I have the honor to submit the usual Report on the Revenue Administration of the Salem District, for the official year 1860-61.

2. The enclosed three Statements marked A, B and C, prepared in conformity with the Board's instructions in their Circular Order, dated 11th February 1859,* give the particulars of cultivation, prices and revenue collections for the year.

* Page 21 of the Board's Circular Order Book for 1859.

3. The season during the year under report was of a more unfavorable character than that of the preceding year. Owing to the want of timely rains, the wet crops failed to a considerable extent. It was, therefore, necessary to grant remissions to a greater amount than was granted last year. As the Jumma bundy accounts are not yet complete, the actual amount of remissions cannot be exactly stated. The estimated amount is about Rupees 40,200, under the two heads of Waste and Shavi.

4. The extent of wet cultivation was acres 58,002, assessed at Rupees 4,40,240, showing an increase in the cultivation of 1,296 acres, assessed at Rupees 21,302. This increase was partly

owing to the favorable character of the season at the commencement of the year, and partly to certain lands (other than well garden lands) hitherto classed as garden, having been transferred to the head of wet lands. The extent of dry cultivation was acres 8,83,721, assessed at Rupees 12,61,922, showing an increase over the past year of acres 47,731, assessed at Rupees 35,342. For this large increase no other cause can be assigned than the liberal reductions lately effected in the land assessment. The extent of garden cultivation was acres 14,730, assessed at Rupees 78,375, showing a decrease of 871 acres, assessed at Rupees 7,222. This decrease was owing to certain lands hitherto classed as garden, being transferred to the head of Nunjah; the head "Garden" being retained only to represent the well garden lands.

5. From Statement B, it will be seen that prices have considerably risen during the year. This rise is to be ascribed principally to the adverse character of the season, and to a large demand from the neighboring Districts for grain. The price of salt has, however, fallen, owing no doubt to the cheap means of carriage which the Railway affords. The increase only lately made in the price of this article has not yet had any apparent effect on current prices.

6. The price of labor has materially fallen during the year under report. The hire of a male cooly was 3 to 3½ Annas a day during the past year. It now ranges from 2 to 2½ Annas. This is owing to a large number of coolies having been thrown out of employ during the year, by the completion of the Railway as far as Salem.

7. Statement C shows that the revenue collected during the year was Rupees 22,74,440, which is 2,19,508 less than the collections made during the past year. This difference cannot be ascribed to any remissness on the part of the local Officers in making the collections. The collections in the previous year were swelled to a large extent above the actual annual revenue by the large arrears collected in 1859-60, on account of the preceding year 1858-59. The whole year's revenue for Fasli 1269 was Rupees 22,60,750, which is less than the actual collections made during the official year now under report.

8. The number of cases in which it was found necessary to employ coercive measures were 408. The arrears in these cases amounted to Rupees 6,378. The value of the property sold, personal and real, was Rupees 1,611. This shows an increase of 384 cases over that of the preceding year, an increase arising from the discontinuance of a practice which was formerly pursued in this District of removing from the Puttah lands of deceased Ryots; also lands standing in the names of persons said to have absconded; and in some instances waste lands. The present practice is to retain all such lands in the accounts, and when necessary to attach and bring the lands to sale for the arrears due on them. The number of cases in which property was actually sold was much less than the number (408) in which property was attached.

9. As stated in my former reports, the practice of imprisoning Revenue defaulters is a thing unknown in this District; and in no case during the year has recourse been had to such a measure.

10. No new products appear to have been raised by the people during the year. The season being no better than last year, it does not appear that Mr. Fisher tried the Imphee seed this year. With regard to the New Orleans Cotton seed, I beg to refer the Board to my report on the subject made on the 20th October last, No. 275. I explained in that report that Mr. Fisher at Salem, and the Moottadar of Tadavully at Tirupatur had tried the seed and that the experiment had failed. Mr. Fisher stated that only a few plants had sprung up, and that if the next season proves more favorable, he would again try the seed. The Moottadar of Tadavully stated that the seed which he sowed in two villages of his Mootta had completely failed. He obtained a few days ago another supply of the seed for the purpose of trying it, if the season turns out favorable during the current year. The result of this trial will be given in my next report.

11. With regard to the Tamarind seed sown in the Government Gardens at Attur and at Womalur, the Tahsildars have reported that a few plants sprung up, but perished within a short time. The Tahsildar of Attur stated that the soil was bad, and that a kind of worm had eaten the tender roots of the young plants.

12. The Tahsildars have submitted a return showing the number of people who have emigrated during the year. From these returns, based upon the information of the village authorities, it appears that about 180 emigrants, collected by the maistries sent for the purpose by the Emigration Agent, left the District for the Islands of Mauritius and Ceylon.

13. With reference to clause 6, paragraph 4 of the Board's Circular, dated the 11th February 1859, I wish to know whether the Board require accurate information on the subject of Emigration. If so, it will be necessary for me to direct the Tahsildars to keep an account, showing the number of persons who have emigrated from time to time from their respective Taluqs. I suppose the Emigration Agent would, if called upon, supply the Board with correct statistical information of this kind.

14. The reductions effected in the land assessment amounts on the cultivation for the last Fasli to Rupees 1,97,281. The amount remitted under the head of "Grass" or Poollery tax, consequent on the abolition of certain items of this kind to which I referred in paragraph 12 of my last report, amounted to Rupees 2,916.

15. The new Road Fund amounting to Rupees 19,966 for the year under report, has been credited to the head of Local Funds.

16. The important events that have taken place during the year are:

First. THE INTRODUCTION OF THE INCOME TAX.—This tax was levied upon the pay of public servants from the month of July 1860. The general notices required by the Income Tax Act could not be promulgated in the District before the end of October last. 2,690 notices have been served up to the present time. 1,093 returns have been made by the Assessors. The amount of assessments made up to the end of last month was Rupees 28,990. No opposition was offered by the people to the requirements of the Act, nor in any case has it been considered necessary to impose any of the penalties prescribed by the Act. In many cases, the people expressed their inability to understand the Forms of returns; and in some cases the persons on whom Forms had been served omitted to send in these returns. In the former case, explanation was afforded to such as applied for it either by myself or by the Sub-Officers. In cases where no returns were made, the Assessors in making their assessments acted on the best information they could obtain. The prescribed notice was then served. The number of surcharged cases was 670. The number of surcharged cases decided favorably to the appellants was 47. The Assessors have been strictly enjoined to submit without further delay any returns that may be still outstanding; and now that the Jumma bundy settlement is almost completed, speedy measures will be adopted to bring the work of the Income tax for the current year to a close.

Secondly. THE INTRODUCTION OF THE NEW STAMP ACT.—This Act was generally introduced, except that part which relates to Hoondies drawn at sight, on the 1st October last. The part which was held in abeyance was also put into force from the 1st March last. The collections of Stamp revenue during the year amounted to Rupees 54,869, which is 24,380 Rupees over the past year. The demands for stamps is so constantly increasing that all attempts to estimate the probable requirements for any given period have always fallen short of the actual demands. The Board have recently sanctioned nine salaried Stamp Vendors; one on 25 Rupees, two on 10 Rupees, and six on 7 Rupees each. Besides these, who are stationed at such places where the judicial tribunals hold their Courts, all the Taluq Sheristadars and the Sub-Magistrates have been authorized to sell stamps at their Cusbah stations, receiving a commission at 4 per cent. on the sale effected by them.

Thirdly. THE REVISION OF ESTABLISHMENTS.—The Office Establishments of the Collector, the Sub-Collector, and the Head Assistant Collector, were re-arranged according to the new scale on the 1st May last. In some of the Taluqs the Establishments have also been placed on the new scale with the introduction of the new Police. Up to the end of the year under report, the Taluq Establishments in the Taluqs named in the margin* had been so placed.

* Usur.	Attur.
Kistnagiri.	Namakkal.
Salem.	Darampuri.
Tirupatur.	

No saving was effected by the revision of the Huzur Establishments. The actual cost under the

present scale is Rupees 85-8-0 a month in excess of the former scale. The savings effected by the revision of the Taluq Establishments up to the end of the year was Rupees 1,604 a month. With regard to the working of the Establishments under the new scale, I have found that the Huzur Establishments are adequate for all the work required of them. Some complaints have been made by the Tahsildars that the number of Peons allowed to each Taluq under the new organization is insufficient. I also entertain doubts whether some addition to the present Establishment of the new Salem Taluq, which ranks as a first-class Taluq, may not hereafter be necessary; but more time is needed to allow of my coming to any positive opinion on that point.

Fourthly. THE INTRODUCTION OF THE BATTA RULES.—The new Batta rules* were brought into force just at the end of the year under report. These rules are very acceptable to the public servants, by whom it had long been felt as a serious grievance that the old rates of Batta were inadequate to cover their expenses while they were on circuit.

*Sanctioned in the Proceedings of the Madras Government, dated 12th March 1861, No. 569.

Fifthly. THE REDUCTION IN THE NUMBER OF THE TALUQS, AND THE CHANGES MADE IN THE RESPECTIVE CHARGE OF THE COLLECTOR AND THE SUB-COLLECTOR.—The number of Taluqs in this District have been reduced in the accounts from 14 to 9, though at present, owing to the non-introduction of the new Police into the old Taluqs of Trichengode, Shenkegiri and Ootengiri, the Establishments in these three Taluqs are still retained on the old scale. The two first Taluqs will be amalgamated, and will form the single Taluq of Trichengode, as soon as the new Police are able to take it under their charge. The Government having decided that the Collector should make Salem his head-quarters instead of Usur, a re-arrangement was made in the charges of the Revenue Officers from the 1st December last. The Taluqs allotted to each Officer with the sanction of Government were as follows:—

Collector. Salem and Attur.

Sub-Collector. Usur, Kistnagiri and Darampuri.

Head Assistant Collector. Tirupatur and Ootengiri.

General Deputy Collector. Namakkal and Trichengode.

This distribution of the District is the most convenient one that could be devised.

Sixthly. THE INTRODUCTION OF THE NEW POLICE.—Up to the end of the official year, seven Taluqs had been taken up by the new Police. There remain, therefore, only two more (or three* under the old system). Taluqs to be taken up as soon as the Superintendent is able to collect a sufficient number of men; the whole District will come under the new Police system. As yet, the Police Force is too fresh at its work for any one to form a fair opinion, how far it will meet the great expectations it has raised.

17. The Revenue Settlement and Survey have made considerable progress during the year. All the Taluqs below the ghauts have been demarcated and are nearly surveyed. The settlement party is now engaged in the Baramahl Taluqs and on the Shervaroy Hills.

18. Since my last report, no more Government Schools have been established in the District. A sum amounting to nearly 2,000 Rupees has been subscribed by the inhabitants of the District towards the construction of a building for the Zillah School at Salem. As yet the proposed building has not been commenced.

19. The Municipal Sanitary Association continues its labors for the benefit of the Town of Salem. From the Secretary's report it appears that the collections during the year was Rupees 358, which, with the Government grant from the interest accruing on the surplus Pagoda Funds, amounts to Rupees 716. Their labors are at present confined to clearing away the daily filth of the streets, and to lighting a portion of the Town. The people show but very slight interest in the labors of the Association, and are very backward with any pecuniary support. I take this opportunity of stating that certain Estimates for bandy mets and public privies were submitted to the Chief Engineer, with my letter of the 22nd September 1860, No. 720, and that as yet no reply has been received regarding these Estimates.

NORTH CANARA, 23rd May 1861.

No. 73.

From W. FISHER, Esq.,

Collector of NORTH CANARA.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Chepauk, Madras.

1. I have the honor to submit my Administration Report for this District, for the official year 1860-61.
2. SEASON.—Both rice and garden crops have, generally speaking, turned out well, though some of the Maganies on the Dharwar frontier suffered from failure of rain.
3. Fever has been very prevalent and unusually severe above the ghauts, particularly in the Sirey and Yellapur Taluqs, but the District has not been visited by cholera.
4. Cattle have suffered less than usual from disease.
5. PRICES.—Produce of all kinds has advanced in price during the period under report.
6. The salt manufacturing season, which was drawing to a close at date of my last report, was very productive, and a larger quantity of salt was stored than in any previous year.
7. The present season has not proved so favorable, and the quantity of salt manufactured up to this time, though large, is considerably below that made within the same period last year.
8. Great attention has been paid to quality, though the few experiments made with a view to improving the manufacture have not exhibited very satisfactory results.
9. CUSTOMS COLLECTIONS.—Though there is an apparent decrease in all revenue items, frontier duties excepted, the only real falling off has been in Salt and Sea Customs; the other items being influenced by the small outstanding balances at the commencement of this Fasli, or in themselves of little moment.
10. In Land Revenue collections, there is an actual increase to the extent of Rupees 10,000, though from the large outstanding balance at the commencement of the previous Fasli, the collections brought to account within it were Rupees 83,000 above those now reported on.
11. SALT.—The decrease here is large, and although there is a falling off in "Inland trade" as well as in "Home consumption," it is to the latter that a large portion of the decrease is owing.
12. I attribute this to the fact that on North Canara becoming a separate District, old pans (in out-of-the-way places) closed for many years, were again brought into use, with a view to increase the supply of salt, cotauras being nearly empty, owing to deficient produce for two or three successive years.
13. An unusually favorable season followed, and the Establishment perhaps was unequal to the extra work which devolved on it. Much salt was stolen from outlying pans and the result is a decrease of revenue.
14. I did not become aware of the extent to which former preventive measures regarding outlying pans had been set aside until the present season commenced, and then it was too late to revert to the old system, expenditure having been already incurred in the preparation of the objectionable salt pans. Measures were, however, taken to check the evil, which will, it is hoped, prove effective.
15. SEA CUSTOMS.—The falling off here is due to the price of rice being higher here than at the Southern ports, to which in consequence foreign vessels resorted. The foreign trade of

this District is, however, so limited, that under no circumstances would the revised Customs Laws produce much effect on the revenue.

16. **STAMPS.**—There is a small decrease here, where an increase might perhaps have been looked for. This is attributable in the first place to the provisions of Act VIII of 1859 having been avoided as much as possible by filing suits about to be instituted before it came into operation.

17. Hence Stamp sales fell off after January 1860, and have only revived on the public becoming aware of the provisions of Act XIV of 1859.

18. At so late a period do people seem to have become aware of the date of limitation prescribed by the above Act, that there was a perfect run on all the Treasuries for stamps, and much inconvenience arose from the sudden demand made at the end of April.

19. I take special notice of this circumstance, because the number of Legislative Acts passed has of late been very great, and the changes effected are wide-spread and radical; whilst the means of translating and publishing the Acts of Government in the vernacular are apparently so limited, that the public have not only no notice of coming changes affecting private interests of all kinds, but only become acquainted with law actually in force, slowly and imperfectly.

20. To return to my subject, I must observe that Bills of Lading are not used in the Coasting trade, and that the demand for Hoondie stamps has been so limited, that there is reason to believe the law is evaded to a great extent. The attention of the people has, however, been called to the penalties they incur in so doing, and I trust that the effect of this will be apparent hereafter.

21. **LAND REVENUE.**—The revenue has been collected without the imprisonment of a single defaulter, and I may say, without the slightest difficulty, instances in which property has been attached being few in number, and one and all occasioned by family disputes, and not by the poverty or improvidence of the defaulter.

22. **INCOME TAX.**—The Board are aware that the want of necessary vernacular Forms prevented any active measures being taken to carry out the provisions of Act XXXII of 1860, until the latter part of March. Except in Cundapur Taluq, where the Assessor has, from circumstances not yet explained, disappointed me, the greater part, if not all special notices are reported as issued before the end of April, but from one Taluq only (Sirey) were any returns received up to the close of that month.

23. Returns have not been rendered punctually, but allowances must be made, the forms being intricate, and the tax so novel in character.

24. Every effort has been made to explain all difficulties as they presented themselves, but forbearance has been shown, penalties having only been enforced in one instance where the party declined to receive the notice.

25. Assessing by cypher has not been resorted to, the people being generally indifferent about secrecy.

26. Surcharges have been very generally made by the Assessors, and only two appeals have been made against them.

27. Some applications for assessment by Punchayets have been made, but they were from individuals only, and no sufficient reasons for adopting this course were assigned.

28. **REVISION OF ESTABLISHMENT.**—Revision of Establishment has been attended with success, and business is conducted without difficulty except in the Record Department, regarding which a representation has been made to the Board.

29. **BATTA RULES.**—Batta rules have not been in operation sufficiently long to enable me to say much about them, but the change has afforded great satisfaction to the Cutcherry servants.

30. Mr. Kleinknecht's experiments in Cotton cultivation are, I am happy to say, likely to prove successful, and may shortly lead, therefore, to the commencement of new plantations in the valley of the Black river.

31. There is a large increase in Forest revenue, and a large stock of Timber remains on hand. Some rules regarding the export of firewood from the Balaghat Taluqs have been abused to a very considerable extent; but much of the timber exported as firewood has been seized, and a complete check has been put to a system of fraud, which could only have been carried on with the connivance of the subordinates on the Forest Establishment.

32. Supa roads and the approaches to Beithcole have been pushed on with activity, and measures have been taken for obtaining possession of all land required at the Port for public purposes.

33. Every Taluq has been taken up by the new Police, and every Military Detachment in the District has been relieved, leaving North Canara to the protection of the Constabulary force alone. Progress has also been made in organizing village Police and in establishing this useful link between the Force and the people.

34. Sirey has become the head-quarters of the Collector and Magistrate, as well as that of the District Engineer and Superintendent of Police, but the plans for the new Cutcherry submitted to Government have not yet been sanctioned.

35. Temporary arrangements, however, have been made for the accommodation of my Office and records, which if not altogether satisfactory, are the best that circumstances admit of.

SOUTH CANARA, MANGALORE, 6th May 1861.

No. 69.

From J. FRASER, Esq.,
Collector of SOUTH CANARA.

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue, Chepauk, Madras.

1. I have the honor to forward the Administration Report for this District for the year 1860-61, together with the usual Statements.*

2. **SEASON AND RAIN-FALL.**—The season on the whole was one of the most prosperous that South Canara has known for many years. The fall of rain was 10 inches below the average. Yet coming in moderate quantities, and at seasonable intervals, it did more good than a usual monsoon of violent bursts of rain with squalls of wind. The District was very healthy, and there was no cholera.

3. **PRICES.**—Prices were high, though lower than those of the year 1859-60. This slight fall is to be attributed to an abundant crop and the large stocks in hand of the previous year's produce.

4. **LAND REVENUE.**—In comparing the collections of the past and present year on the present occasion, those of South Canara only have been inserted in the Statement C now sent, in order to give a fair comparison. The figured Statements, therefore, sent with last year's report must differ from those now forwarded. This Statement* shows a falling off both in current revenue and arrears. In the latter case, this is due to a smaller amount of arrears to be collected; in the former to three causes—1st. The re-arrangement of Taluqs by which two have been absorbed; the money consequently has to come from a greater distance, and takes longer to reach the Taluq Treasuries. 2nd. To some remissness on the part of the

* B, C, D and E.
A and F are blank.

* C.

Tahsildars. 3rd. To the introduction of the Income tax, which with the settlement, has occupied much of the Tahsildar's time since January, and diverted it from the important work of collecting the revenue. Measures, however, have been taken to quicken this, and the accounts at the close of the Fasli will show a very small amount of arrears of any sort.

5. The large increase in Kumari will be understood by a reference to paragraph 18 of the report.

6. The falling off under the minor head of Ameendivi coir, is a mere matter of account. The receipts for the coir shipped to Calcutta have not been received in time to credit the value in the current year's accounts.

7. CUSTOMS.—The exports show an increase in the principal articles of trade, Rice and Coffee; consequently the revenue under this head shows an increase. There is a great falling off in the import of horses, as the demand for them on Government account is at an end. The new Tariff came into operation here in January. It has had little effect on the trade here one way or other, as it did not in any way touch the staples of our trade, viz., Rice and Coffee; and in regard to Betelnut, it acted beneficially.

8. EXCISE (ABKARI).—The Abkari shows a small increase, due to greater punctuality in collecting the rents.

9. STAMPS.—There is a large increase here owing to the operation of the new Act, by which many more documents require a stamp than before. The increase, however, is on law papers, bonds, and such like alone. The sale of Hoondee and Receipt stamps is very trifling as yet, and some time must elapse ere the use of them becomes at all general.

10. SALT.—The increase under this head is chiefly owing to there being an ample stock in hand from the month of November; partially also to the late increase in price imposed by Government, and which lately came into force here from 6th to 8th April. It has slightly diminished the quantity sold, but its full effect cannot be known till next year. Probably it will not decrease the sales. At this moment there are 2,85,500 Indian maunds in store, which is sufficient for consumption.

11. The revenue is always easily collected in this District, and compulsory measures for this purpose are seldom necessary.

12. The value of property sold for arrears was Rupees 221-6-0. No defaulters have been imprisoned.

13. No new products have been introduced during the past year. The tamarind seeds furnished by the Board were sown, but owing to their having been much insect eaten, a very few germinated.

14. There have been no reductions of assessment with the view of increasing cultivation, and none are necessary.

15. I now proceed to miscellaneous subjects.

16. EMIGRATION.—I am happy to say there has been none from South Canara, unless the annual trip of some hundred coolies for a few months to the Coffee estates on the Sumpajee and Mungerabad ghauts can be called so. As it is, our labor market is under-stocked, and wages are high.

17. FORESTS.—Those of South Canara that are workable are small in extent and value. But there is a great deal of promising young teak and blackwood in the Upinangadi and Casergode Taluqs, which only requires judicious thinning and pruning, and protection, to become very valuable. It would be very advisable to form plantations of these trees, and a beginning will be made in January and February 1862.

18. KUMARI.—This destructive mode of cultivation has been brought within due bounds this year. It has been entirely abolished in all the Taluqs of South Canara save Bekul (now

Casergode), and here it has been circumscribed and brought under definite rules. A rent of 1 Rupee per acre has, with the approval of the Board, been fixed as the rate to be levied on this species of cultivation for the future. The income of this year will amount in round numbers to Rupees 14,000.

19. REMODELLING OF ESTABLISHMENTS AND TALUQS.—This was effected, except in Casergode in the past year, according to Mr. Pelly's scheme. The two Taluqs of Barcoor and Buntwal were absorbed; the first into Udipy, the second partly into Mangalore and partly into Upinangadi; and the names of some were changed, viz., Puttur into Upinangadi, Bekul into Casergode. The Establishments are now quite sufficient for the ordinary Revenue duties, without any extra hands being engaged at Jamabundy or other times, as used to be the case. Of course, the assumption of the executive Police duties by a new Department has contributed very much to this result.

20. NEW POLICE.—Simultaneously with the above change came the introduction of the new Police into each Taluq. This force is quite in its infancy as yet, but promises soon to be a really efficient one, if it continues under such management as that of its present Superintendent Lieutenant Hankin. The chief difficulty hitherto has been to find good Head Constables and Inspectors. Village Inspectors fit for their work are another difficulty also. The Taluq and Sub-Magistrates and the Police, hardly yet understand their altered position as regards each other, but they are coming gradually to know it.

21. INCOME TAX.—When this Act was first published throughout the District, it was looked on with great apprehension, principally because it was not understood. All sorts of erroneous ideas got abroad about it, and were readily believed. The difficulty of understanding the forms for return of Income very much aided this belief. When, however, the people had the working of the Act, as laid down in the instructions given by the Board and Government, personally explained to them, they began to see that after all the Act was not so bad or inquisitorial as it seemed, and they certainly have taken full advantage of the liberty of conscience allowed to them in making their returns. No active opposition has been encountered anywhere, nor even passive, unless great delay in sending in returns can be called such. Assessment by Punchayet has been resorted to in two cases (a few of the merchants of Mangalore and of Udipy), and even in the case of the Mangalore merchants, one-third of the number of those so applying voluntarily sent in returns subsequent to their application for a Punchayet. I found it necessary to fine a good many people for great delay in sending their returns; and in one very glaring instance of fraudulent return by a merchant of Mangalore, I fined the party 300 rupees, besides assessing him in treble the Income tax. I considered this severe punishment to be called for as an example. The surcharges have been numerous, but the appeals against them scarcely 7 per cent. On the hearing of these appeals, accounts of any sort have very rarely been produced; where they have, with the exception of one case, they have evidently been most carefully cooked for the occasion. In regard to secrecy, every precaution has been taken to ensure it. People generally do not seem to care in the least about its being observed. Several who have had receipts in cypher granted to them, have been dissatisfied, and asked for them in their own names too. The assessment of the Town of Mangalore is all but completed, and the people have generally paid the tax for this year in one instalment. In the four Taluqs the assessments are more than three-fourths completed, and the collections are very forward.

22. RATES OF HIRE FOR, AND SUPPLY OF, BEARERS AND COOLIES.—The rates have been raised and fixed with reference to the present prices of labor and provisions. Under the late orders of Government, the assistance which the District subordinate authorities are expected to give to all travellers has been declared, and obedience to the rules issued is enforced. Bearers and Coolies in reasonable numbers are to be had on the main roads at most times.

23. MUSEUM.—The local Museum at Mangalore is a decided failure; and I would strongly recommend that the Government grant for its support be withdrawn, and the building itself let or sold, as soon as the new addition to the Collector's Cutcherry is completed. At present, the so-called Museum is used as the Government Printing Office.

24. **VACCINATION.**—The returns under this head are as unsatisfactory and untrustworthy in this as in every other District in which I have served or heard of. They show a falling off as compared with the past year of 110 cases. No improvement can be hoped for till itinerating Superintendents, such as were at one time proposed, be appointed. I believe it is a moot point, whether inoculation is actually prejudicial or not; but if it is proved to be so, nothing but making it a penal offence will put a stop to it.

25. **ROADS AND COMMUNICATIONS.**—These are in good order. No new roads have been made, but several lines previously commenced have been partially or fully completed. A survey for a line of coast road from Mangalore to Caut Cutcherry is in progress. If completed and bridged throughout as proposed, it will very much facilitate our intercourse with Malabar, and be of great service.

26. **BATTA RULES.**—The new rules regarding the grant of batta to public servants of all grades, while travelling on duty, are a great boon to them. Except in the case of the Collector's Sheristadar, they give an increased rate to every class.

MALABAR, 23rd May 1861.

No. 109.

From P. GRANT, Esq.,

Collector of MALABAR.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Chepauk, Madras.

1. I have the honor to submit my Report on the administration of the District for the official year 1860-61.

	OFFENCES AGAINST PERSON.					OFFENCES AGAINST PROPERTY.							Total.
	Murder.	Attempt at murder.	Homicide.	Wounding with intent to kill.	Assault and wounding.	Rape.	Gang robbery.	Highway robbery.	House breaking.	Theft.	Cattle stealing, killing or wounding.	Arson.	
1859....	21	2	12	5	77	3	23	..	468	150	77	13	851
1860....	22	2	4	3	64	10	21	5	392	167	75	21	786
Increase.	1	..	..	..	..	7	..	5	..	17	..	8	38
Decrease.	..	..	8	2	13	..	2	..	76	..	2	..	103
Net Decrease													65

	Inches.	Cents.
In 1857-58.....	158	15
" 1858-59.....	148	42
" 1859-60.....	132	77
" 1860-61.....	95	44

2. The year has been prosperous and healthy. Crimes of a heinous nature, with few exceptions, show a satisfactory decrease.

3. **FALL OF RAIN.**—The south-west monsoon set in rather late, and the quantity of rain which fell was 37 inches 33 cents below that of the previous year; but the falls of rain were very seasonable and brought forward the Kani or first crop, which was abundant. The after rains failed much, so that the Magarom or second crop as well as the upland cultivation have in many instances suffered serious injury and resulted in short produce. Any great scarcity of grain is not, however, apprehended.

4. **AGRICULTURAL PRODUCE.**—The prices of most kinds of agricultural produce are, it will be observed, in advance of those of 1859-60.

	Average of 5 years ending 1858-59.	1859-60.	1860-61.
	RS.	RS.	RS.
Paddy.....per garce.	134	227	178
Gingely seed.....Do.	393	419	429
Pepper, per candy of .....560 lbs.	95	89	81
Coffee do.....	109	113	118
Ginger, green do.....	27	22	23
Cocoanut .....per 1,000	19	22	23

5. Accompanying, I beg to submit the Statements (A to E) required by the Board's Circular, dated 11th February 1859, No. 506. For reasons explained in my reports for past years, these forms cannot be completed in a more satisfactory manner.

6. **COLLECTIONS.**—Statement C exhibits the Revenue from all sources; it amounts to Rupees 28,44,367, resulting in a net increase of Rupees 1,15,188 as contrasted with that of 1859-60.

7. **LAND REVENUE.**—The increase of Rupees 34,539 under this head is chiefly ascribable to the following causes, viz. :—

First.—The assessment on lands in the Taluqs noted marginally having been levied in accordance with the Allavu Paimash accounts, and which has in most cases been paid up by the landowners without murmur.

Second.—The collection of all arrears of Pesheush due by the Bibi of Cannanore, &c.

Third.—The imposition of a tax of Rupees 2 per acre on coffee lands in Wynad under the Orders of Government, dated 16th May 1860, No. 788. This, however, has, I regret to say, been somewhat delayed from unavoidable causes. The assessments already fixed amount to Rupees 15,211, of which Rupees 3,694 only were collected within the year.

8. The revenue collections were easily realized, and in one case only was it found necessary to resort to distraint for the recovery of arrears amounting with interest to Rupees 71-1-1.

9. **ABKARRY.**—Under this head there is an excess of Rupees 4,090 arising from the realization of arrears, as well as from the extension of the renting system, under the provisions of Regulation I of 1820.

10. **SALT.**—A deficit of Rupees 65,437 has occurred in this branch of revenue, *i. e.*, Rupees 8,419 in sales for home consumption, and Rupees 57,018 in those for inland consumption. The former arises partly from the sales of the previous year having been enhanced by large purchases made by the retail dealers from an apprehension that our stock would be exhausted during

	For Home consumption.		For Inland consumption.	
	In. Mds.	RS.	In. Mds.	RS.
In 1859-60.....	3,30,625	4,09,909	1,76,771	2,17,450
" 1860-61.....	3,09,972	4,01,490	1,27,879	1,60,432
Decrease....	20,653	8,419	48,892	57,018

the monsoon months of the year under report, and partly from the diminished sales during that period, owing to the stock having actually run short. The latter (*i. e.* decrease in sales for inland consumption) has been traced to a falling off in the quantity of salt taken to Mysore and Coimbatore. This is attributed by the Commissioner of Mysore "to large importations which now take place from South Arcot, and to much of the salt thus imported being sold and consumed in the large Towns to the westward of Bangalore, all of which was formerly supplied from Malabar," and the Collector of Coimbatore "thinks that salt is imported to the Bowany, Errode and Perrin-dooray Taluqs, in that District, from Madras by the Railway which has been completed as far as Salem." Mr. Thomas adds that "salt is brought to Pollachy for sale from the Cochin Circular." As regards this latter circumstance, I have drawn his particular attention to Section 9, Regulation I of 1805, and requested him to use his best endeavours to put a stop to the illicit traffic.

	Quantity Indian maunds.	Rate per Garce of 120 In. maunds.	Total value.
n 1860-61.....	6,08,137	56-8-10	2,86,612
„ 1859-60.....	3,34,429	58-3-3	1,61,687
Increase..	2,73,708	....	1,24,925

11. PURCHASE OF SALT.—From the above causes and the great increase in the quantity of salt purchased, as shown in the margin, the net revenue of the year under review has come down to Rupees 2,70,249. It may, however, be remarked, that the result of the year 1859-60 was due to the purchase of salt in that year having been considerably below the average, from the scanty produce in Bombay, whence our supplies are drawn.

12. The selling price of salt was raised in the several Gollahs in this District on the dates marginally indicated, in accordance with instructions received by Telegraph on the night of the 3rd April last. The sales at the increased rate to the close of the month amounted to Rupees 31,675, thus yielding an excess of Rupees 6,929 in the price realized.

13. SEA CUSTOMS.—The increase of Rupees 64,302 under this head is solely attributable to the new Tariff, which was introduced in the middle of December 1860, and which, though in force for only a portion of the year, has tended to make up for the deficiency caused by the operations of Act X of 1860, to which I adverted in paragraph 11 of my report for 1859-60.

14. MOTURPHA.—The excess in this branch amounting to Rupees 3,257 is due to the Kists falling due in May, having been paid up in April.

15. STAMPS.—The receipts from this source of revenue exhibit a further remarkable improvement the increase shown being Rupees 75,271; the result of enhanced sales under the operations of Act XXXVI of 1860 which became law on the 1st October of that year. The demand for stamps has been so great that were it not for the delay in obtaining stamps from Madras, and the inadequate Establishment hitherto allowed for their sale, the increase would have been still greater.

16. INCOME TAX.—In my letter of the 25th March last, I reported the cause of delay in making the assessments. The total amount assessed up to 30th April, was Rupees 40,046, of which Rupees 9,276 have been realized. The tax collected on salaries of public Officers, as well as pensions and interest on Government Loans paid from this Treasury, amounts to Rupees 19,465. From the experience already gained, I believe the aggregate receipts on account of the Income tax are not likely to exceed 80,000 Rupees per annum in this District.

17. MISCELLANEOUS.—The progress made in the sale of the Betutnad escheat has been comparatively very small. Only 293 acres of land have been disposed of for Rupees 18,679, and the actual collections on this account amount to Rupees 13,438. The causes which have tended to this decrease have been already explained to the Board in my letter of 17th October last, No. 199.

18. LOCAL FUNDS.—The receipts under this head are Rupees 48,692 against Rupees 42,626* in the previous year, showing an increase of Rupees 6,066 attributable to the enhanced rents obtained for the ferries. The disbursements amounted to Rupees 41,815, of which the largest proportion was expended in the construction of the Mahé, Mamali and Annakai bridges, the opening of the Tambercherry ghat trace, and the repairs of the coast and other roads.

19. FORESTS.—During the year under report 41,680 seedlings have been planted in the “Conolly Plantations” in Nelumbur, which with those sown up to the end of 1859-60, give an aggregate of 13,73,838. From this number, however, about three lacs must be deducted on account of failures and thinning. The sale of the latter as well as of other trees cut, realized Rupees 4,615, or Rupees 464 less than the receipts in the previous year. The charges amounted to Rupees 5,321, which added to the total expenditure up to the end of 1859-60, gives a total of Rupees 71,595.

20. GRAND TOTAL, GROSS COLLECTIONS.—The gross revenue of the District for 1860-61, amounted to Rupees 29,61,636
and for 1859-60 „ 28,18,201
Increase. . . . „ 1,43,435

Paras. 7, 9, 13, 14, 16 and 18. The causes of this excess have just been explained above.

The net Revenue from all sources, viz., Rupees 23,74,035, fell short of the total expenditure, which amounted to Rupees 44,39,768 by 20,65,733 Rupees. This deficiency was met partly by remittances from Madras and the adjoining Districts of Coimbatore and North and South Canara, and partly by miscellaneous receipts; comprising tribute paid by the Cochin Sirkar, Post Office and Telegraph collections, deposits, recoveries of advances, Judicial receipts, &c.

21. RAILWAY.—The Railway in this District is fast approaching completion. On the 13th March last, a distance of 19 miles from Beypur to Tirur was opened for passenger and goods traffic, and was extended to Kutipuram, distant 8½ miles from Tirur, on the 1st instant. The weekly traffic returns show a good passenger traffic, but the distance run is too short to enable one to judge of the prospect of the goods trade; there is every reason, however, to expect that it will be good.

By the beginning of June next it is hoped that the whole line to Coimbatore will be open, excepting a small portion of eight miles between Pattambi and Shoranoor, which it is feared will not be completed before the 1st of October next at the earliest.

22. ELECTRIC TELEGRAPH.—There has been an increase of Rupees 5,436 in the collections on account of the Telegraph Department. This is the result no doubt of our having a very large mercantile population to whom the use of the Telegraph has become a necessity, for no sooner does one merchant use it than all the rest have to follow suit in order to be placed in equally advantageous circumstances.

23. MOFUSSIL POLICE.—The introduction of the new Police under Act XXIV of 1859, was the most important feature in the administration of the District during the past year. In May 1860,

Captain Blomfield, the Superintendent of North Malabar, commenced raising and training men at Calicut, and in the short space of three months he was able to assume Police charge of nine Amshoms of the Calicut Taluq. The marginal statement shows the subsequent progress. It will be observed that the Taluqs yet remaining to be taken charge of are Ernad, Shernad, Wallowanad and Nedunganad in South, and Wynad in North Malabar. Captain Menzies, Superintendent South Malabar, joined in October 1860, and has been actively and successfully engaged in raising and training men.

The numerical strength of the Force organized and introduced in the District up to 30th April last, is given in the margin. So far as the short experience of the working of this new system of Police enables me to judge, I doubt not that it will prove highly beneficial to the country and tend more to the speedy detection and repression of crime than the old system which it superseded, did.

24. REVISION OF ESTABLISHMENT.—The revision of the Huzur Establishment took place on the 1st May 1860. Great difficulties were experienced for a time on account of the reductions

Dates on which Police charge of the under-mentioned Taluqs was assumed.		
9 Amshoms of Calicut Taluq..	11th August 1860.	
Cochin.....	1st October „	
Palghat Town.....	31st do. „	
Cannanore Town and 6 Amshoms of Cherikul Taluq ..	8th Nov. „	
Entire Calicut Taluq.....	15th do. „	
Koteyom Taluq.....	20th Jan. 1861.	
Entire Palghat and Temelprom Taluqs	15th March „	
Ku. umbranad and Kartinat Taluqs.....	20th April „	
Vetutnad, Kutnad and Chavakad Taluqs.....	26th do. „	
Entire Cherikal and Kavai Taluqs.....	30th do. „	

North Malabar..	494
South do.	836
Total..	1,330

effected, but with the increase of four additional hands since allowed and the gradual apportionment of work according to Mr. Pelly's memorandum, dated 29th September 1859, business has been kept from falling into arrears.

25. **BATTA RULES.**—The new batta rules were received on the 28th March last, and having, therefore, been in force only for one month of the year under review, I am unable to report on their working. But I am still of opinion that the rates allowed are inadequate to meet the travelling expenses in Malabar, where the hire of a cart is 2 Annas, and that of a cooly half Anna per mile.

26. As remarked in the beginning of this report, the District has been remarkably healthy.

	CHOLERA.			SMALL-POX			VACCINATION.		
	Number of cases.	Died.	Recovered.	Number of cases.	Died.	Recovered.	Number vaccinated.	Successful.	Unsuccessful.
In 1859-60....	16,418	14,045	2,373	1,609	468	1,141	19,089	4,224	14,865
„ 1860-61....	2,107	1,607	500	5,075	1,420	3,655	19,324	15,438	3,886

The marginal abstract shows a large decrease in cases of cholera; but small-pox, it is observable, prevailed to a greater extent than in the previous year. The operations of the Vaccinators exhibit very satisfactory results.

27. Under the authority of Government, dated 25th July 1860, a Dispensary was established at Palghat in August last. The number of patients treated since that period as given in the margin, shows that the institution has been extensively had recourse to. Many of the people treated have been of the poorest classes suffering from diseases engendered by poverty and a debilitating climate, such as Malabar unfortunately proves to be to many people.

In-patients.....	219
Out-patients.....	1,203
Total..	1,422

SAIDAPET, 23rd May 1861.

No. 154.

From B. CUNLIFFE, Esq.,

Collector of MADRAS DISTRICT.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Chepauk, Madras.

1. Having yesterday received the necessary Statements* from the Account Department, I

* Statements D and E are blank. have the honor to forward the Administration Report of the Madras District, for the official year 1860-61.

2. The subjoined abstract shows the collections, under the principal heads, in comparison with those of the previous year :—

	1859-60.	1860-61.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	13,83,301	12,92,150	..	91,151
Cochrane's Canal	31,771	43,096	11,325	..
Sundry { Abkari.. .. .	9,65,008	10,61,276	96,268	..
sources. { Salt... .. .	10,53,755	10,62,653	8,898	..
{ Stamps.. .. .	35,535	90,025	54,490	..
{ Moturpha	30,494	32,404	1,910	..
Extra Revenue.. .. .	40,006	21,251	..	18,755
Income Tax... .. .	..	7,138	7,138	..
Total...	35,39,870	36,09,993	1,80,029	1,09,906

3. **SEASON.**—The season, as far as agriculture was concerned, commenced well; the early rains were plentiful, and the cultivation of dry crops was much extended. The expectations of the year were, however, disappointed, as the monsoon proved very deficient; our tanks received an insufficient supply and soon failed, leaving a large breadth of crops to perish on the ground, and rendering necessary an heavy amount of remission. From June to September the public health was bad; cholera broke out at the Conjeveram feast, soon spread, and reaching Madras raged with great virulence. The entire District suffered in the same manner.

4. **LAND REVENUE.**—The year having opened favorably, the increase in the dry crop cultivation is 9,500 acres over that of the preceding year, while there is a decrease of 8,200 acres in the culture of wet lands, owing to deficient means of irrigation.

5. The collection shows a falling off of 91,151 Rupees, as the demand was lessened from the unfavorable nature of the season. The Toll collections on the Eastern Coast Canal have this year been brought, under instructions from the Accountant General, to the head of Land Revenue having been last year credited in the Department of Public Works. Statements H and I give the particulars of the sales of property in satisfaction of arrears of revenue, and the amount will be found very moderate.

7. **PRICES.**—The price of grain of every description rose considerably, and in January last the prospects of the harvest were so adverse that I was apprehensive of a scarcity. Such did not occur, as importations by sea into Madras added to the local store, though from the high prices obtaining, the year has been one of severe trial to the poorer classes. The remissions for perished crops will be large, though not to the extent I had at first calculated.

7. **ABKARI.**—The Abkari, which has been steadily rising for some years, exhibits the extraordinary increase of 96,000 Rupees, arising from the good wages obtained for labor, the dearth of brandy, and I must add, from the efficient management obtaining in this Department.

8. About twelve months ago, I sought from Mr. Pelly, the Officer charged with the remodeling of the Revenue Establishments, an increase in the pay of the Superintendent, and have received no reply. I am now about to repeat the application. The pay of the Tahsildars has been lately raised more nearly to the level of their responsibilities, and in accordance with this just principle, the Superintendent, who now receives 105 Rupees, and who supervises the collection of above 10½ lacs, should be paid 200 rupees monthly. It is a post in which large illicit gains might be obtained without detection.

9. **SALT.**—The salt sales progress satisfactorily, and show an advance on last year of about 9,000 Rupees. The manufacture and store were the largest on record, the latter amounting to 23½ lacs of maunds, of which about 14 lacs were heaped at Madras, and this quantity I apprehend will no more than meet the demand caused by the junction, which will soon be effected, of our salt stores with the Railway; when we may expect that the transport of salt into the interior will be greatly increased. As it is, the rail carried 5,36,000 Indian maunds this year against 3,82,000 during the previous one.

10. The rise in price to 1 Rupee 6 Annas per maund took place on the 3rd of April last, and though the interval may be too short to assert positively that the enhanced rate will not check consumption, I do not anticipate this result. The actual sales of last month are above those of the previous one, and of the corresponding period in the last year.

11. **STAMPS.**—This source gives an increase of 54,000 Rupees, and has nearly trebled the yield of last year, from the operations of Act XXXVI of 1860.

12. **INCOME TAX.**—Rupees 7,138 have been collected under this head up to the end of the year under notice. Much has been since realized, and the assessments already made amount to about 50,000 Rupees.

13. Notwithstanding the heavy deductions on account of the unfavorable nature of the season which is beyond our control, and excluding the receipts from Income tax, and the increase of stamps under the late Act, the enhanced collections from Abkari and Salt bring the total revenue of the year above that of its predecessor.

14. VACCINATION.—The Zillah Surgeon, who is the Superintendent of this Department, expresses himself satisfied with the progress made and with the conduct of his subordinates. The returns of the latter are tested by the frequent visits of the Superintendent to the villages in the interior. One Vaccinator has been dismissed for neglect of duty, and one village Munsiff has been removed from his situation, for using his official influence in dissuading parents from bringing their children for treatment.

15. The usual official routine of the year has been varied by the introduction of three great measures. 1. The amalgamation of the Chingleput with the Madras Collectorate, together with a general reform of the Revenue Establishment. 2. The introduction of the new Police. 3. The Income tax. I will briefly remark on these subjects, the carrying out of which has imposed so much labor on the officials concerned.

16. The two Districts were joined together in May last, and in the fusion of the two Establishments, many found themselves charged with new duties with which they had to become conversant, and the novelty of which in some measure impeded the transaction of general business. The Taluqs were next treated; eight were thrown into four, and the two remaining were greatly extended by the Satiaved Taluq of North Arcot being added to them. Here also the change of duties had its influence, and some confusion in the disposal of work occurred, which is only now allayed.

17. Some of the Taluqs are very large and appear to me to be beyond the control of a Tahsildar, and they have all expressed the great difficulty which they experienced in carrying on business with the twenty-three peons allotted to them. An addition of ten to each Taluq is, in my opinion, necessary. It was supposed that the introduction of the new Police would relieve the Tahsildar from many duties; and under this impression his charge was extended. This expectation has not been realized. These officers declare, and I believe with truth, that their labors are in no respect reduced. Their attendance at inquests is still required, and their magisterial work has increased with their enlarged territory. As purely Police officers, they before visited the scene of the committal of any heinous crime; and this they suppose themselves called upon to do now.

18. The new Police has been at work over the greater portion of this District for the last eight or nine months. Though I cannot speak favorably of them, I will not express myself in contrary terms. The force was hastily organized and many bad men were engaged who are in course of being drafted, and some further trial should be given before an opinion is formed upon it.

19. The assessments under the Income tax, and their levy, have proceeded as well as circumstances allowed. They have thrown much additional labor on the Tahsildars, whose duties have been this year increased by their necessary inspection of perished crops, for which remissions must be granted.

20. I estimated the receipts of the Tax at about 45,000 Rupees, but they will probably reach 10,000 more. The returns made may be declared to have been generally false, but with the assistance of respectable men who were sworn to secrecy before they entered upon revision, I have been enabled so to surcharge, as in my opinion to have imposed the tax upon a very large proportion of the property subject to it. Against many of the surcharges appeals were made, and with few exceptions disallowed, the parties not furnishing their accounts and failing to disprove the correctness of the tax imposed.

SEA CUSTOM HOUSE,
MADRAS, 20th May 1861.

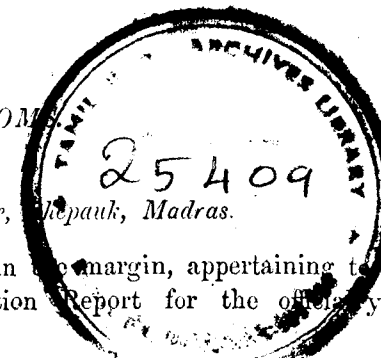
No. 238.

From C. COLLETT, Esq.,

Acting Collector of SEA CUSTOMS

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Chingleput, Madras.



1. I have the honor to forward the Statements noted in the margin, appertaining to the Administration Report for the official year 1860-61.

1. C. Statement showing the increase and decrease of Customs Revenue for 1860-61.
2. D. Statement showing the total Imports and Exports of Bullion and Specie for 1860-61.
3. E. Comparative Statement of Imports and Exports for 1859-60 and 1860-61.
4. F. Abstract of Stores Imported and Exported free of duty, during the year 1860-61.

* Indigo exported to Calcutta.
1859-60. 1860-61.
lbs. Value Rs. lbs. Value Rs.
5,127 7,674. 33,068 70,387.

2. The state of trade indicated by the Revenue Returns cannot, I think, be considered entirely satisfactory. There is a total decrease of revenue of nearly half a lac. The fall in off was chiefly in the export of Indigo, due principally to a failure of the crops, but in some degree also to an increased demand for that article at the Home Port of Calcutta.

3. I beg to annex a Statement showing the value of the principal articles imported and exported during the last two official years, with the duty collected thereon.

ARTICLES.	1859-60.		1860-61.	
	Value.	Duty.	Value.	Duty.
<i>Import.</i>				
Cotton twist and yarn.....	28,88,529	1,51,053	31,07,773	3,10,777
Cotton piece goods.....	22,88,041	2,28,804	30,75,460	3,07,546
Coral.....	1,41,190	14,119	1,53,063	15,306
Metal.....	13,62,660	1,36,266	14,81,900	1,48,190
Malt liquor.....	Gallons 3,27,290	81,886	Gallons 2,64,460	66,111
Spirits and Wines.....	Value 1,260			
	Gallons 64,879½	1,54,912	„ 74,285	1,72,505
<i>Export.</i>				
Rice.....	In. Mds. 1,82,712	22,832	In. Mds. 36,023	3,750
Hides and skins.....	Value 9,94,400	29,832	Value 11,11,536	33,340
Piece goods, cotton.....	„ 5,36,766	16,103	„ 6,76,291	19,780
Indigo.....	In. Mds. 26,860	80,580	„ 15,852	47,550
Sakpetre.....	Value 23,700	1,487	„ 8,016	12,030
	In. Mds. 388			
Seeds.....	Value 47,700	1,433	Value 68,033	1,890
Coffee.....	„ 1,07,248	2,927	Free under Act X of 1860.	

4. There is a large increase under the head of "Godown rent" occasioned by the length of time for which merchants kept their goods in the Custom House yard, and by the fact that they availed themselves of the Bonded Warehouse; there was consequently

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